



# Budget Update

## 2<sup>nd</sup> Quarter Financial Update

May 9, 2023

# Agenda

- Summary
- Look-ahead
- Revenues
- Expenditures
- Pay-For-Futures Fund
- Recommendation

# Summary

- Overall revenue is up 6.2% compared to same time last year, primarily driven by:
  - City sales tax collection revenue is up 5.7%, or \$4.6 million
  - Franchise fee revenue is up 18.2%, or \$4.6 million
  - Investment earning revenue is up 1,521%, or \$1.2 million
  - Licenses and permits revenue is up only 0.5%, or \$36,408
    - Fire inspections revenue is up by \$343K, compared to last year, while commercial and residential permits are down \$290K

# Summary

- Overall expenditures are up 9.3% compared to same time last year, primarily driven by:
  - Personal services is up 6.3%, or \$10 million
  - Contractual services (primarily IT contracts and vehicle maintenance) is up 22.5%, or \$4.1 million
  - Materials and supplies (public safety gear, street maintenance, land maintenance, and fuel) is up 38.7%, or \$2.7 million

# Looking Ahead

- 2<sup>nd</sup> Qtr report is important as it sets foundation for estimates in the upcoming budget development
- Conservative approach with revenue projections (ex. sales tax growth projected to slow)
- Property values are based on pre-preliminary and historical data (preliminary reports not yet provided by Appraisal District)
- Overall revenue growth in all categories will provide flexibility to minimize impact on taxpayers, while continuing necessary investment in police, fire, streets, parks, and workforce

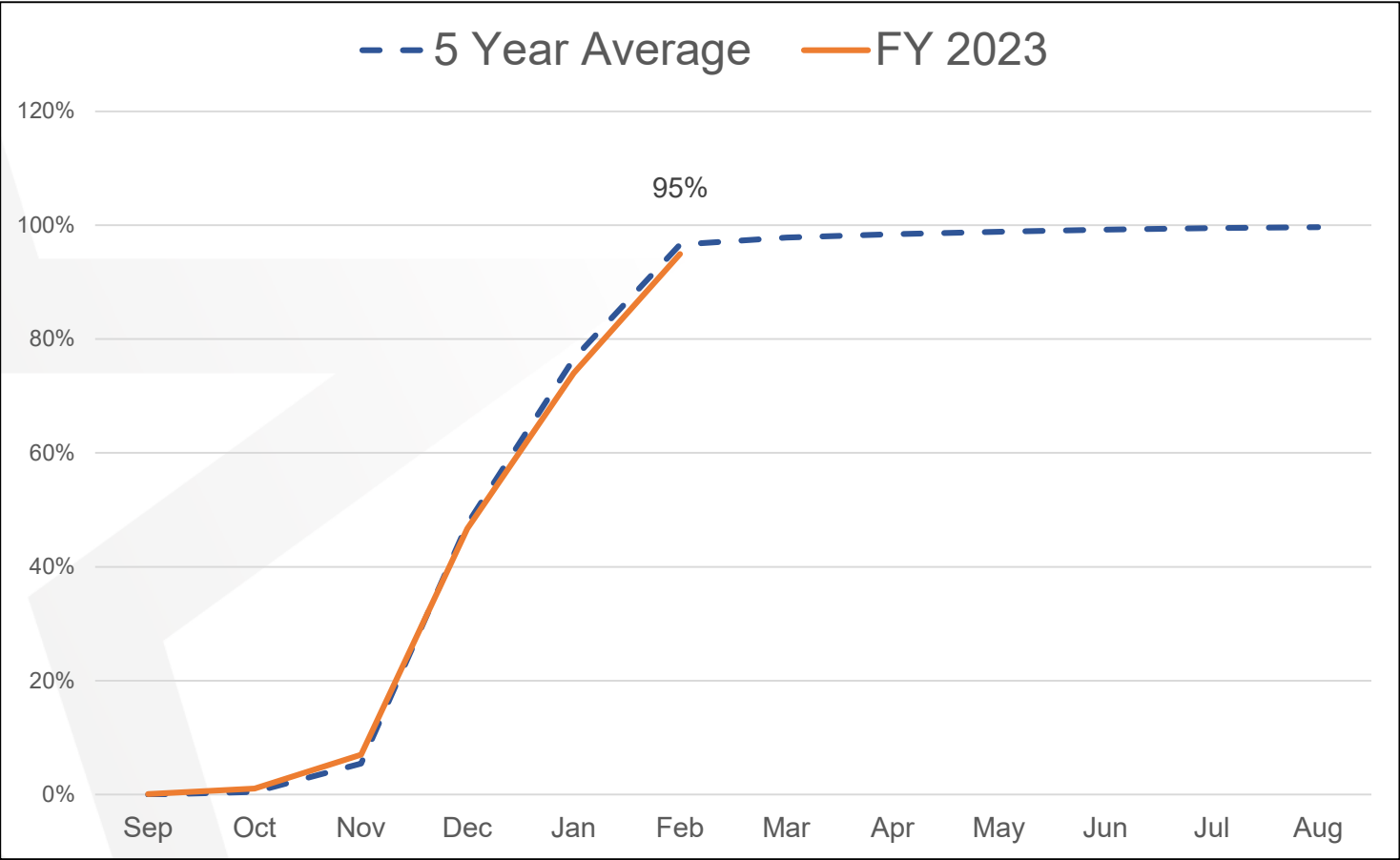
# General Fund Revenue



	FY 2023 Budget	FY 2023 Actuals (As of Feb)	FY 2023 % Collected	FY 2022 Actuals (As of Feb)
Property Taxes.....	\$251,280,449	\$238,667,277	95.0%	\$225,813,579
Sales Taxes.....	112,783,370	68,423,941	60.7%	63,839,992
Franchise Fees.....	56,616,885	29,627,838	52.3%	25,072,338
Charges For Services.....	29,192,231	14,286,758	48.9%	13,421,889
Operating Transfers In.	32,785,706	16,143,369	49.2%	19,172,443
Licenses And Permits....	12,944,114	6,860,607	53.0%	6,824,198
Fines And Forfeitures...	7,097,584	3,664,617	51.6%	3,680,440
Rents And Other.....	8,657,123	6,210,091	71.7%	4,214,560
Intergovernmental .....	1,268,809	58,882	4.6%	667,854
Interest.....	125,000	1,298,777	1,039.0%	80,095
<b>Total Revenue.....</b>	<b>\$512,751,272</b>	<b>\$385,242,158</b>	<b>75.1%</b>	<b>\$362,787,387</b>



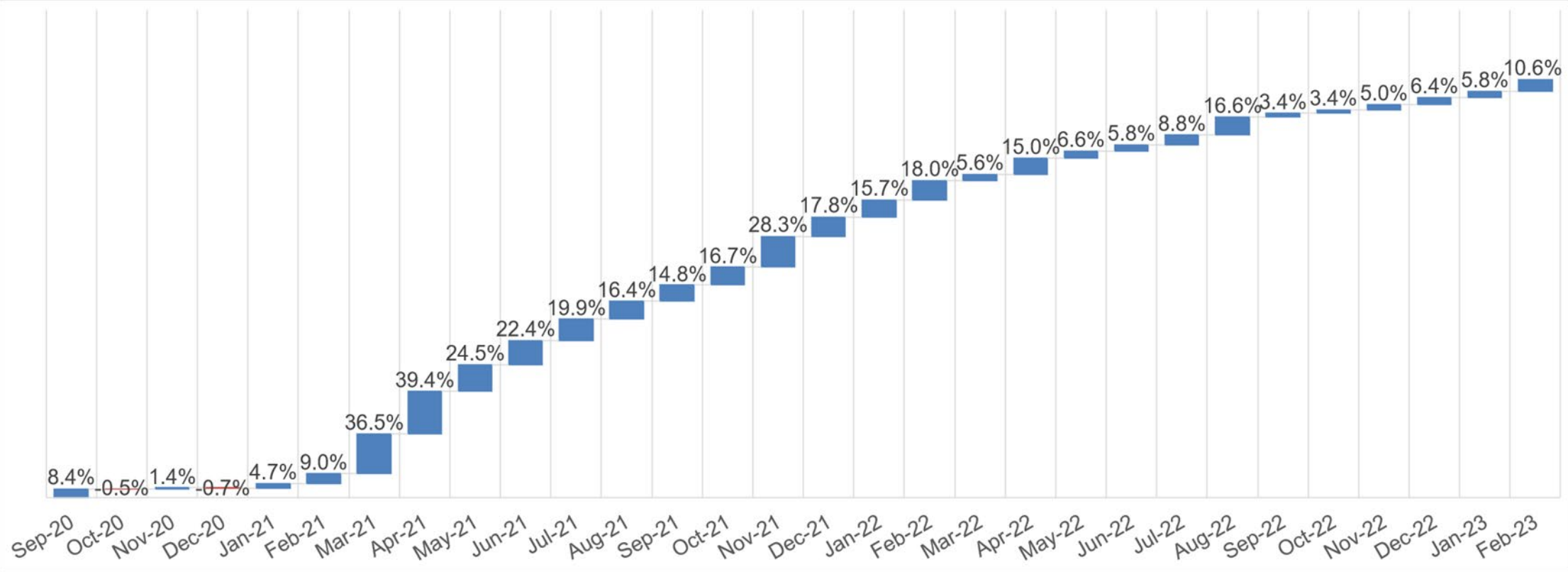
# Property Tax Collections - % Collected



- Property Tax collections are on target with historical trend



# City Sales Tax Collections





# City Sales Tax Collections



Historical Performance					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Annual Total</b>	\$89,525,918	\$93,852,294	\$97,597,554	\$111,621,362	\$126,867,380
<b>\$ Increase</b>	\$4,517,276	\$4,326,376	\$3,745,260	\$14,023,808	\$15,246,019
<b>% Increase</b>	5.3%	4.8%	4.0%	14.4%	13.7%

Current Performance FY 2023 through period ending Feb.				
	FY 2022	FY 2023	\$ Increase	% Increase
<b>Sep - Jan</b>	\$61,792,593	\$65,318,725	\$3,526,132	5.7%

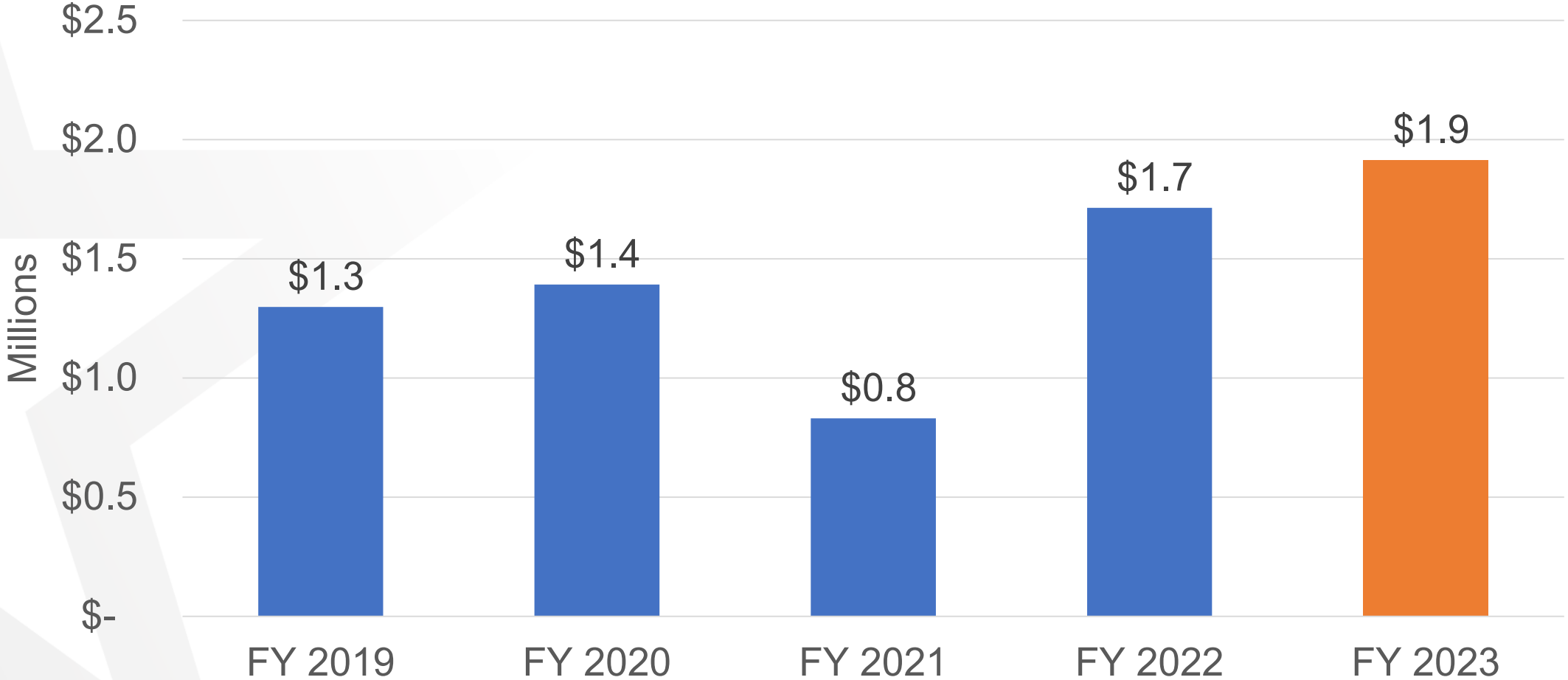
# City Sales Tax Collections (As of Jan)



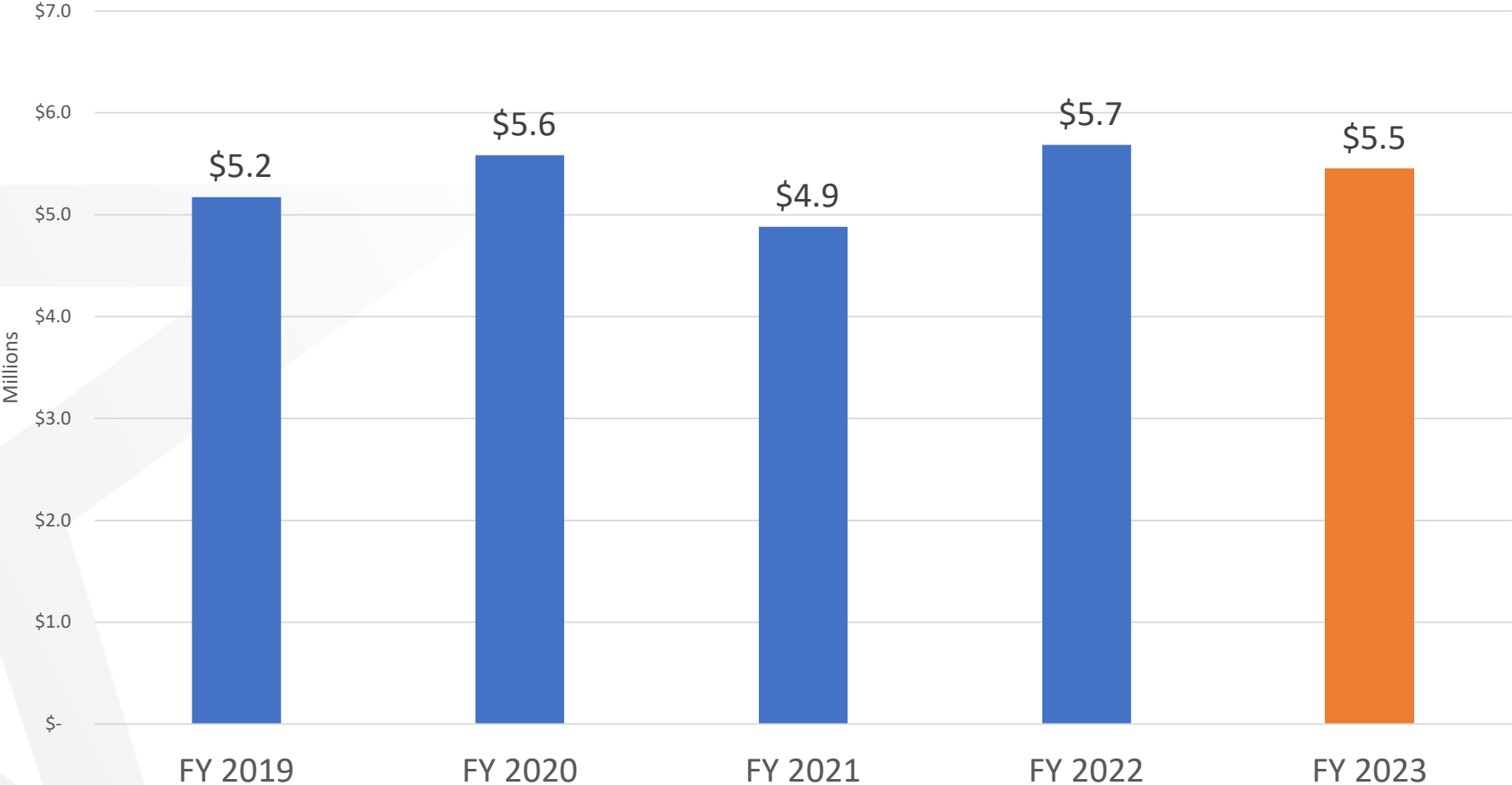
Category	FY 2022	FY 2023
Retail Trade	47.57%	46.55%
Accommodation and Food Services	13.96%	14.30%
Wholesale Trade	8.45%	8.48%
Manufacturing	5.55%	5.21%
Information	5.15%	5.00%
Marketplace Providers	3.43%	3.54%
Construction	2.69%	3.42%
Administrative and Support and Waste Management and Remediation Services	2.10%	2.27%
Professional, Scientific, and Technical Services	1.66%	1.91%
Utilities	2.55%	1.87%
Undefined	1.38%	1.84%
Other Services (except Public Administration)	1.61%	1.75%
Real Estate and Rental and Leasing	1.68%	1.63%
Arts, Entertainment, and Recreation	0.82%	1.03%
Finance and Insurance	0.50%	0.36%
Transportation and Warehousing	0.25%	0.35%
Management of Companies and Enterprises	0.33%	0.33%
Public Administration	0.30%	0.29%
Educational Services	0.11%	0.11%
Mining, Quarrying, and Oil and Gas Extraction	0.04%	0.06%
Agriculture, Forestry, Fishing and Hunting	0.00%	0.00%
Health Care and Social Assistance	-0.13%	-0.32%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>

Category	FY 2022	FY 2023	
Retail Trade	25,283,213.94	25,797,926.82	514,712.88
Accommodation and Food Services	7,418,310.74	7,926,008.87	507,698.12
Wholesale Trade	4,490,833.49	4,701,908.20	211,074.71
Manufacturing	2,951,257.54	2,885,975.96	-65,281.58
Information	2,737,290.74	2,769,064.30	31,773.56
Marketplace Providers	1,822,071.11	1,962,097.95	140,026.84
Construction	1,431,544.14	1,896,706.74	465,162.60
Administrative and Support and Waste Management and Remediation Services	1,117,667.34	1,256,466.87	138,799.54
Professional, Scientific, and Technical Services	884,763.38	1,059,147.95	174,384.57
Utilities	1,352,883.08	1,038,266.78	-314,616.30
Undefined	732,798.73	1,021,320.74	288,522.01
Other Services (except Public Administration)	857,543.26	969,320.06	111,776.80
Real Estate and Rental and Leasing	894,126.07	903,608.49	9,482.42
Arts, Entertainment, and Recreation	436,982.43	569,285.56	132,303.13
Finance and Insurance	264,633.76	198,618.36	-66,015.40
Transportation and Warehousing	135,414.61	193,306.17	57,891.56
Management of Companies and Enterprises	173,225.84	184,343.70	11,117.86
Public Administration	159,327.76	161,999.51	2,671.76
Educational Services	60,096.11	63,036.34	2,940.23
Mining, Quarrying, and Oil and Gas Extraction	20,514.77	33,544.97	13,030.20
Agriculture, Forestry, Fishing and Hunting	973.50	637.50	-336.00
Health Care and Social Assistance	-71,140.34	-175,589.05	-104,448.71
<b>Total</b>	<b>53,154,331.98</b>	<b>55,417,002.81</b>	<b>2,262,670.82</b>

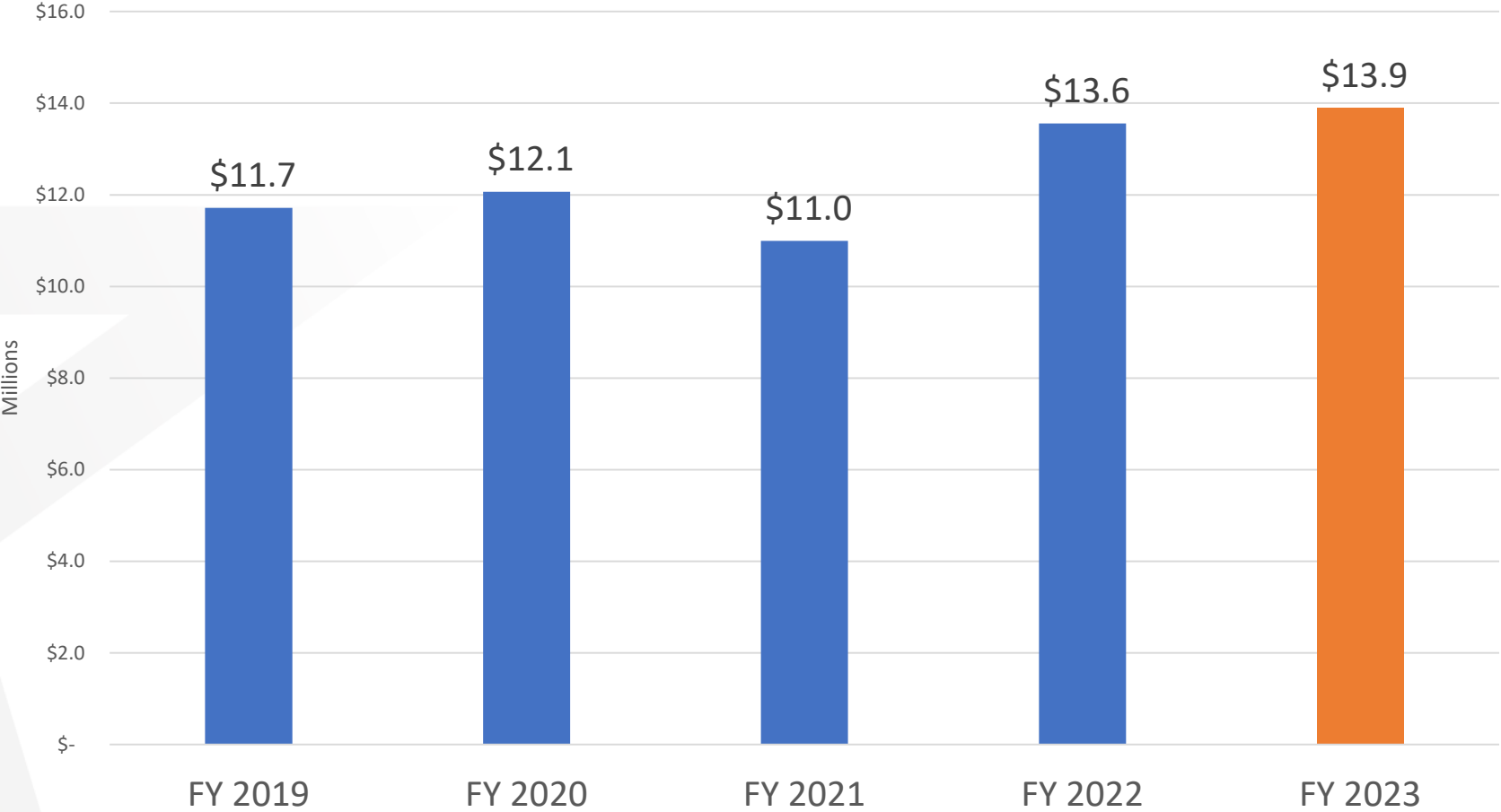
# Mixed Beverage Tax Collections Sept - Feb



# Licenses and Permits Planning & Inspections Dept.



# Bridge Crossing Revenue



# General Fund Expenditures

## Strategic Goal



Strategic Goal	FY 2023 Budget	FY 2023 Actuals (As of Feb)	FY 2023 % Expended	FY 2022 Actuals (As of Feb)
Economic Development.....	\$3,201,468	\$1,450,648	45.3%	\$700,612
Public Safety.....	305,654,254	135,030,587	44.2%	127,072,980
Visual Image.....	8,362,486	3,464,825	41.4%	3,130,934
Quality of Life.....	63,477,805	21,575,550	34.0%	16,909,606
Communication (IT Dept).....	22,916,444	12,112,163	52.9%	10,102,791
Sound Governance.....	46,151,523	23,053,191	50.0%	22,834,490
Infrastructure.....	54,683,081	20,546,004	37.6%	18,072,019
Healthy, Sustainable Community..	8,304,211	3,157,345	38.0%	2,807,537
<b>Total Expenditures.....</b>	<b>\$512,751,272</b>	<b>\$220,390,312</b>	<b>43.0%</b>	<b>\$201,630,970</b>

# General Fund Expenditures Category

Category	FY 2023 Budget	FY 2023 Actuals (As of Feb)	FY 2023 % Expended	FY 2022 Actuals (As of Feb)
Personal Services .....	\$373,777,936	\$169,047,961	45.2%	\$159,074,569
Contractual Services.....	47,845,832	22,211,878	46.4%	18,138,714
Materials & Supplies.....	26,726,652	9,750,843	36.5%	7,029,597
Operating.....	30,103,597	12,176,501	40.4%	11,469,611
Non-Operating.....	1,766,547	747,183	42.3%	855,843
Intergovernmental.....	1,505,866	374,101	24.8%	302,004
Transfers.....	29,436,877	5,984,174	20.3%	4,574,921
Capital.....	1,587,965	97,672	6.2%	185,712
<b>Total Expenditures.....</b>	<b>\$512,751,272</b>	<b>\$220,390,312</b>	<b>43.0%</b>	<b>\$201,630,970</b>

# General Fund Expenditures

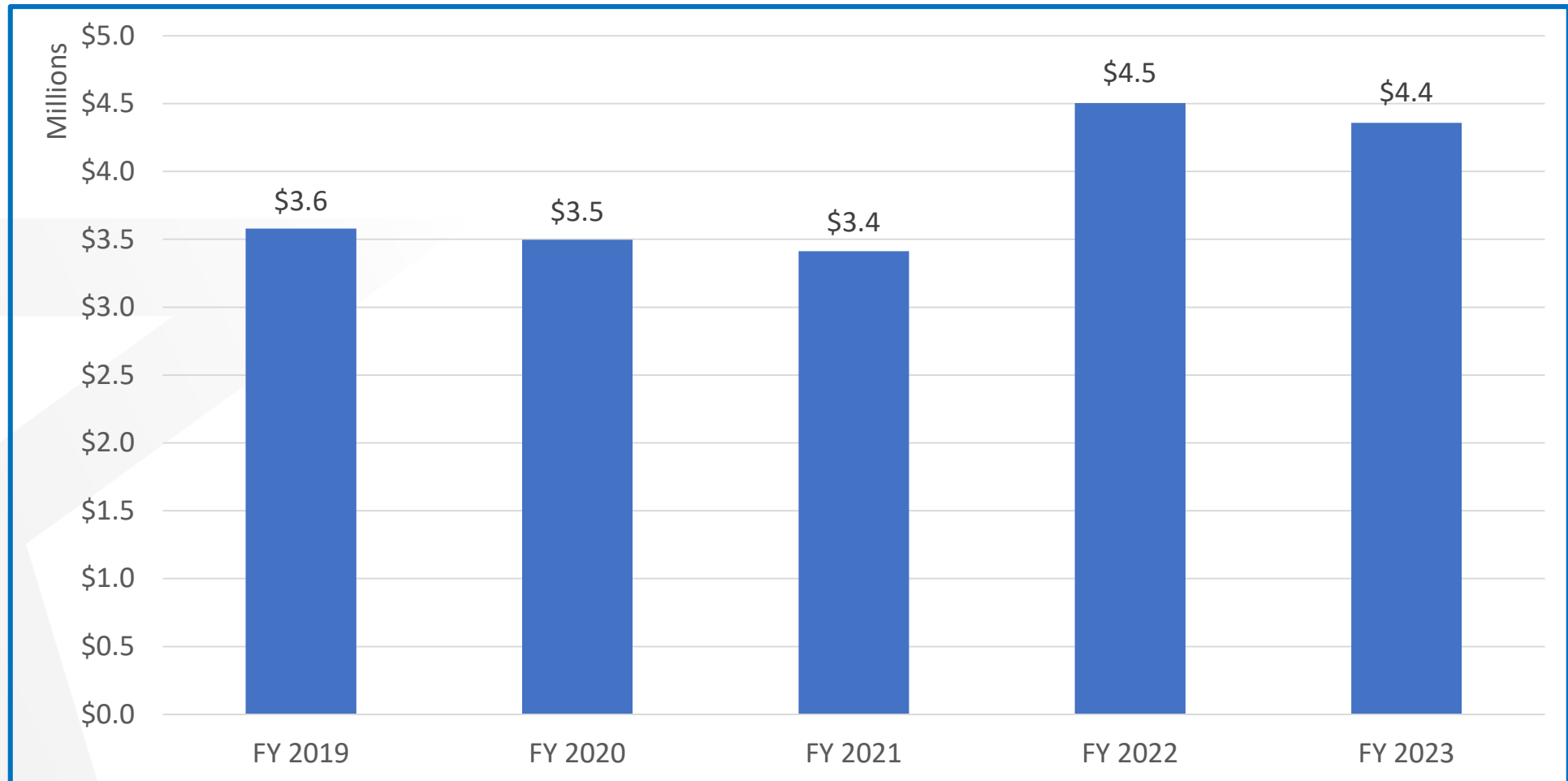


CATEGORY	FY 2023 Budget	FY 2023 Actuals (As of Feb)	FY 2023 % Expended	FY 2022 Actuals (As of Feb)
SALARIES & WAGES.....	\$268,408,287	\$120,320,763	44.8%	\$112,860,195
EMPLOYEE BENEFITS.....	105,369,649	48,727,197	46.2%	46,214,374
CONTRACTUAL SERVICES.....	1,556,323	629,196	40.4%	302,231
PROFESSIONAL SERVICES.....	8,827,160	3,990,363	45.2%	3,849,986
OUTSIDE CONTRACTS.....	31,098,342	14,279,196	45.9%	11,167,333
INTERFUND SERVICES.....	4,443,246	2,377,333	53.5%	2,043,340
OPERATING LEASES.....	1,920,760	935,791	48.7%	775,824
FUEL & LUBRICANTS.....	3,852,626	2,207,445	57.3%	1,833,982
MATERIALS & SUPPLIES.....	14,067,949	4,740,034	33.7%	3,417,772
MAINTENANCE & REPAIRS.....	7,199,471	2,524,502	35.1%	1,591,332
MINOR EQUIPMENT & FURNITURE.....	1,606,606	278,863	17.4%	186,512
COMMUNICATIONS.....	2,482,023	928,602	37.4%	1,497,572
UTILITIES.....	18,300,459	8,012,273	43.8%	8,248,144
TRAVEL.....	451,504	197,734	43.8%	72,020
OTHER OPERATING .....	8,869,611	3,037,893	34.3%	1,651,875
COMMUNITY SERVICE PROJECTS.....	146,750	21,476	14.6%	78,908
OTHER NON-OPERATING .....	1,619,797	725,706	44.8%	776,935
GRANT MATCH.....	1,505,866	374,101	24.8%	302,004
OPERATING TRANSFERS OUT.....	29,436,877	5,984,174	20.3%	4,574,921
CAPITAL EXPENDITURES.....	1,587,965	97,672	6.2%	185,712
<b>Total Expenditures.....</b>	<b>\$512,751,272</b>	<b>\$220,390,312</b>	<b>43.0%</b>	<b>\$201,630,970</b>



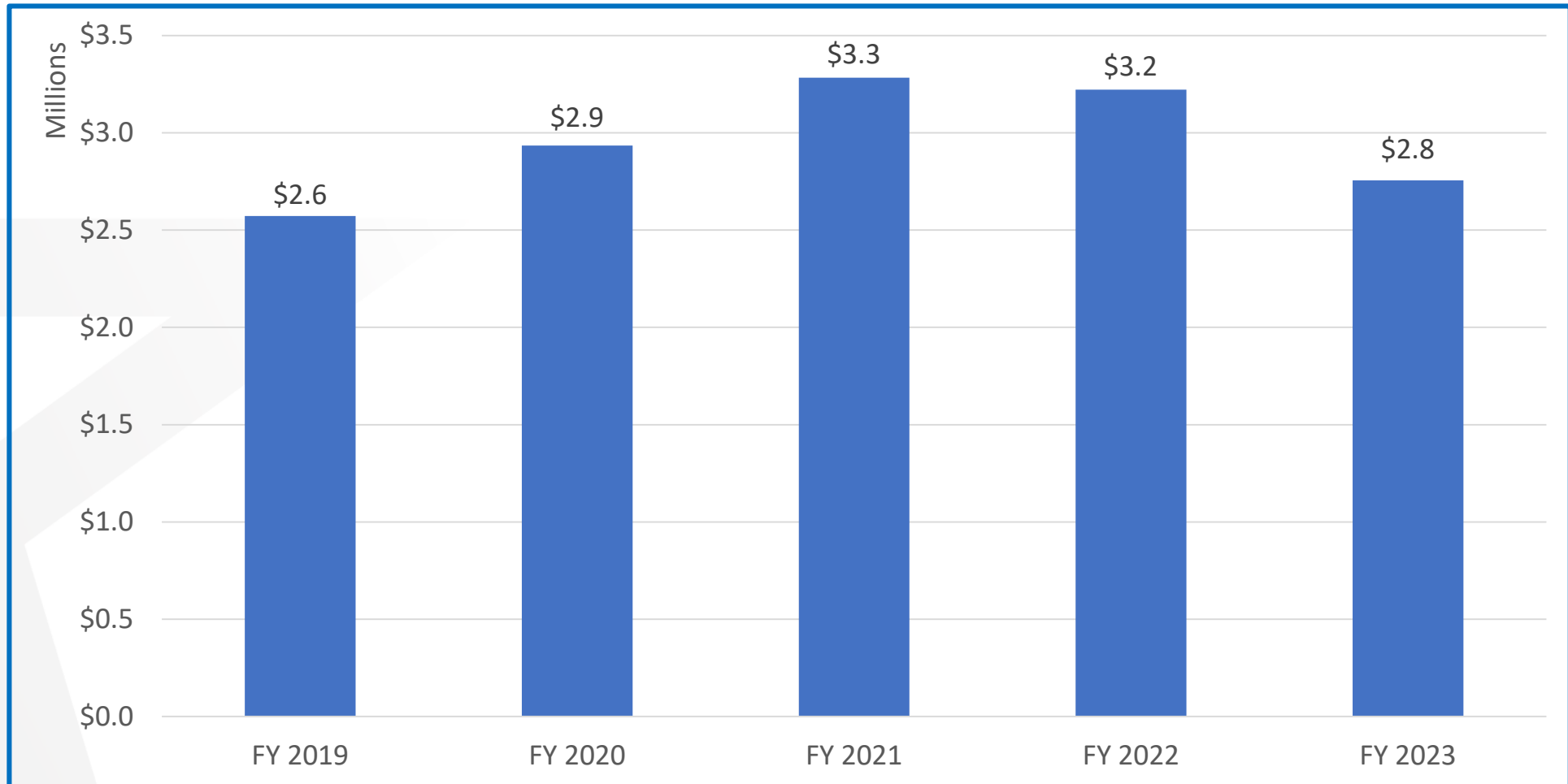
# Electricity

(Sep – Feb)



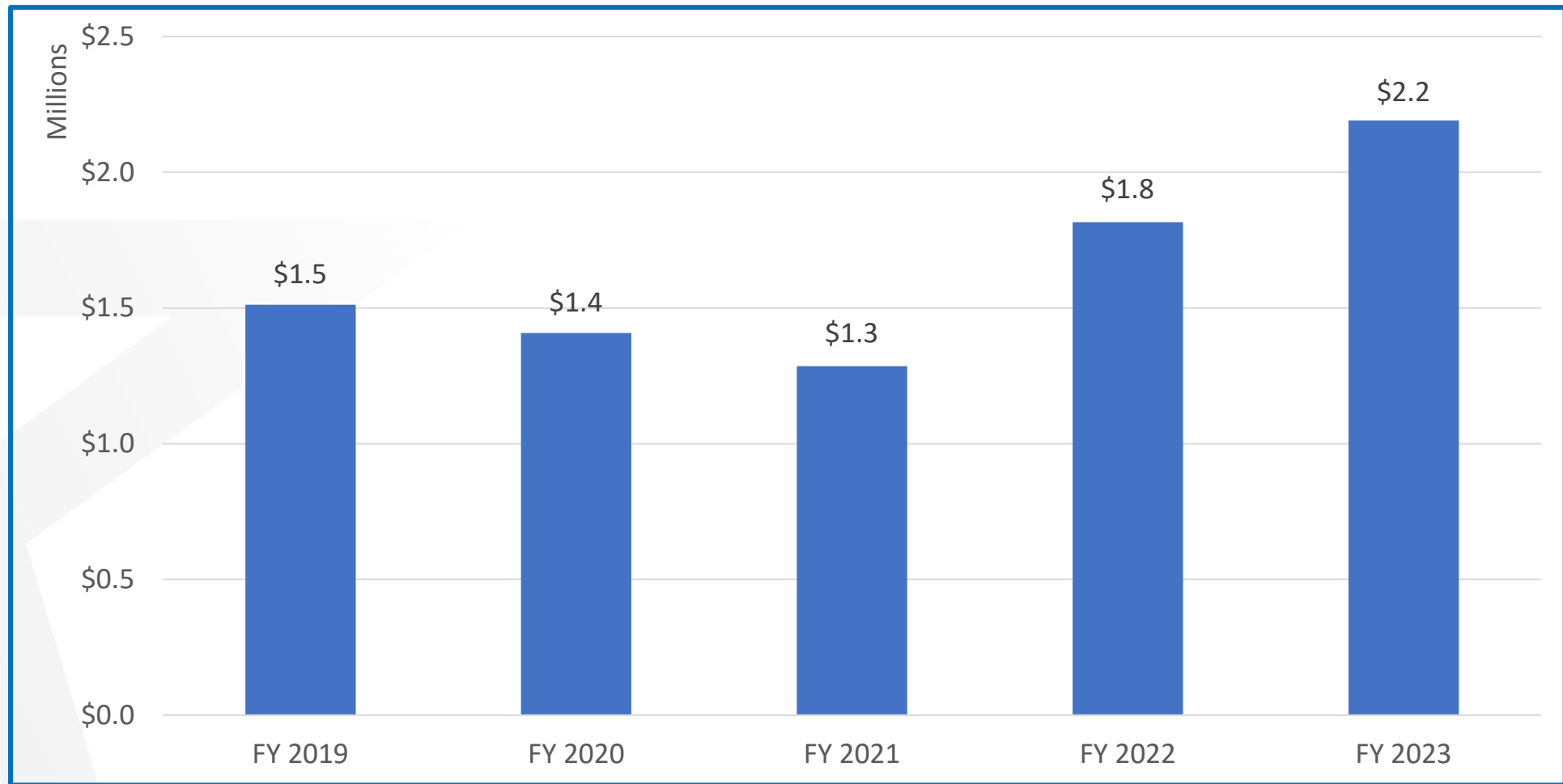
# Water

(Sep – Feb)



# Fuel

(Sep – Feb)



# “PF3”, Pay For Futures Fund

- Will provide a new financial resource to reinvest savings back into the budget
- Proactive, long-term planning approach to minimizing financial impact from:
  - Fire collective bargaining agreement – four year agreement covering Sep1, 2022 – Aug 31, 2026
  - Police collective bargaining agreement – four year agreement covering Sep 1, 2023 – August 31, 2027
  - Council-approved goal to reach a minimum hourly wage of \$15 for City of El Paso employees by the end of FY2026

# “PF3”, Pay For Futures Fund

- Will be established as a reserve of surplus revenues from the City’s General Fund
- Excess fund balances accumulated from previous years should typically only be used on one-time or non-routine expenditures, however a clear policy has been developed for the purpose and use of these funds:
  - To serve as a source of funds for the City’s budget with a sole purpose to support police, fire and civilian compensation increases
  - The amount of funds to be committed and utilized each year will be recommended by the Chief Financial Officer and approved by City Council during the budget process
  - The fund will “sunset” after five years (August 31, 2028), with any unused funds returning to the unassigned fund balance on September 1, 2028

# Revenue Surplus Through 2<sup>nd</sup> Quarter

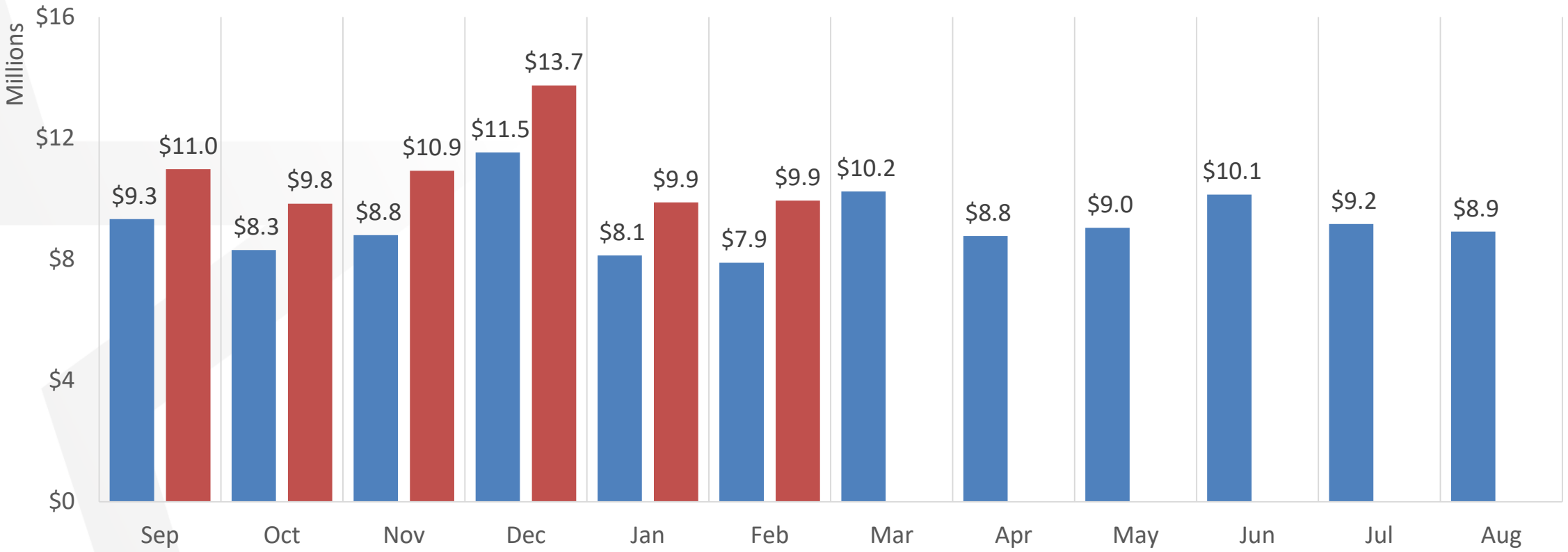


	FY 2023 Budget	FY 2023 Actuals (As of Feb)	FY 2023 % Collected	Surplus As of 2nd Quarter
Property Taxes.....	\$251,280,449	\$238,667,277	95.0%	0
Sales Taxes.....	112,783,370	68,423,941	60.7%	12,032,256
Franchise Fees.....	56,616,885	29,627,838	52.3%	1,319,396
Charges For Services.....	29,192,231	14,286,758	48.9%	(309,357)
Operating Transfers In.	32,785,706	16,143,369	49.2%	(249,484)
Licenses And Permits....	12,944,114	6,860,607	53.0%	388,550
Fines And Forfeitures...	7,097,584	3,664,617	51.6%	115,826
Rents And Other.....	8,657,123	6,210,091	71.7%	1,881,530
Intergovernmental .....	1,268,809	58,882	4.6%	(575,523)
Interest.....	125,000	1,298,777	1,039.0%	1,236,277
<b>Total Revenue.....</b>	<b>\$512,751,272</b>	<b>\$385,242,158</b>	<b>75.1%</b>	<b>\$15,839,469</b>

# City Sales Tax Revenue



■ Budget ■ Actual



# Recommended Action

Approve the following:

- Adoption of the revised City of El Paso Budget Policy which allows for the establishment of the Pay for Futures Fund
- Allocation of \$15 million from revenue surplus through the 2<sup>nd</sup> Quarter to the Pay for Futures Fund



## MISSION



Deliver exceptional services to support a high quality of life and place for our community

## VISION



Develop a vibrant regional economy, safe and beautiful neighborhoods and exceptional recreational, cultural and educational opportunities powered by a high performing government



## VALUES

Integrity, **R**espect, **E**xcellence,  
**A**ccountability, **P**eople

**INTERIM FINANCIAL STATEMENTS**  
**February 28, 2023**



# CITY OF EL PASO, TEXAS

## Balance Sheet Governmental Funds February 28, 2023

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Pooled Cash and Investments	\$255,817,767	\$ —	\$ —	\$ 36,324,279	\$ —	\$ 88,667,145	\$ 380,809,191
Cash with Fiscal Agent	—	—	—	246,797	—	6,236,616	6,483,413
Restricted Cash and Investments	22,099,714	11,608,873	98,947,511	374,369,263	107,016,711	42,773,388	656,815,460
Receivables - Net of Allowances							
Taxes	32,473,457	—	5,198,615	—	—	—	37,672,072
Interest	410,930	238,721	143,025	1,243,850	308,065	442,840	2,787,431
Trade	2,233,582	40,103	—	97,251	—	541,642	2,912,578
Notes	1,324,346	35,978,497	—	—	—	2,624,435	39,927,278
Due from Other Government Agencies	698,544	859,812	—	—	2,134,833	3,374,368	7,067,557
Other	12,012,609	—	—	—	—	7,604,718	19,617,327
Prepaid Items	—	—	—	—	—	111,204	111,204
Due from Other Funds	—	—	174,001	3,000,000	—	105,546	3,279,547
Due from Component Unit	—	—	—	1,001,976	—	875,197	1,877,173
Inventory	5,296,137	—	—	—	—	138,455	5,434,592
Lease Receivable	8,718,133	—	—	—	—	8,525,037	17,243,170
<b>Total Assets</b>	<b>341,085,219</b>	<b>48,726,006</b>	<b>104,463,152</b>	<b>416,283,416</b>	<b>109,459,609</b>	<b>162,020,591</b>	<b>1,182,037,993</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflows Other	2,379,234	—	—	—	—	—	2,379,234
<b>Total Deferred Outflows of Resources</b>	<b>2,379,234</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,379,234</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$343,464,453</b>	<b>\$ 48,726,006</b>	<b>\$104,463,152</b>	<b>\$416,283,416</b>	<b>\$109,459,609</b>	<b>\$ 162,020,591</b>	<b>\$1,184,417,227</b>
<b>LIABILITIES</b>							
Accounts Payable	\$ 2,304,688	\$ 121,811	\$ 18	\$ 913,473	\$ 56,617	\$ 9,529,048	\$ 12,925,655
Accrued Payroll	865,757	—	—	—	—	—	865,757
Due to Other Funds	—	—	—	1,284,467	—	3,105,546	4,390,013
Taxes Payable	18,333	—	—	—	461	5,277	24,071
Unearned Revenue	81,909	—	—	17,904,000	109,068,054	12,119,978	139,173,941
Construction Contracts and Retainage Payable	—	—	—	—	—	—	—
Due to Other Government Agencies	942,086	—	—	—	—	1,208	943,294
<b>Total Liabilities</b>	<b>4,212,773</b>	<b>121,811</b>	<b>18</b>	<b>20,101,940</b>	<b>109,125,132</b>	<b>24,761,057</b>	<b>158,322,731</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenues Low Income Housing	—	36,258,345	—	—	—	—	36,258,345
Unavailable Revenues Property Taxes	10,364,225	—	4,972,809	—	—	—	15,337,034
Leases	8,662,072	—	—	—	—	8,353,500	17,015,572
Deferred Inflows Other	1,324,346	—	—	—	1,308,098	1,483,251	4,115,695
<b>Total Deferred Inflows of Resources</b>	<b>20,350,643</b>	<b>36,258,345</b>	<b>4,972,809</b>	<b>—</b>	<b>1,308,098</b>	<b>9,836,751</b>	<b>72,726,646</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	5,296,137	—	—	—	—	249,659	5,545,796
Restricted	22,099,714	12,345,850	99,490,325	374,369,263	—	47,209,493	555,514,645
Committed	74,926,593	—	—	—	—	78,400,378	153,326,971
Assigned	—	—	—	21,812,213	—	7,801,722	29,613,935
Unassigned (Deficits)	216,578,593	—	—	—	(973,621)	(6,238,469)	209,366,503
<b>Total Fund Balances (Deficits)</b>	<b>318,901,037</b>	<b>12,345,850</b>	<b>99,490,325</b>	<b>396,181,476</b>	<b>(973,621)</b>	<b>127,422,783</b>	<b>953,367,850</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<b>\$343,464,453</b>	<b>\$ 48,726,006</b>	<b>\$104,463,152</b>	<b>\$416,283,416</b>	<b>\$109,459,609</b>	<b>\$ 162,020,591</b>	<b>\$1,184,417,227</b>

# CITY OF EL PASO, TEXAS

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

For the Period Ending February 28, 2023

	General Fund	Community Development Block Grants	Debt Service	Capital Projects	COVID-19 Relief Grants	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Property Taxes	\$238,139,723	\$ —	\$117,679,298	\$ —	\$ —	\$ 11,073,330	\$ 366,892,351
Penalties and Interest - Delinquent Taxes	527,554	—	249,737	—	—	188	777,479
Sales Taxes	68,423,940	—	—	—	—	1,111,982	69,535,922
Hotel Occupancy Tax	—	—	—	1,772,584	—	6,645,129	8,417,713
Rental Vehicle Tax	—	—	—	—	—	1,332,441	1,332,441
Franchise Fees	29,627,838	—	—	—	—	13,725,174	43,353,012
Charges for Services	14,286,762	1,079,365	414,828	—	—	9,364,238	25,145,193
Fines and Forfeitures	3,664,621	—	—	—	—	332,493	3,997,114
Licenses and Permits	6,860,604	—	—	—	—	504,051	7,364,655
Ticket Sales	—	—	—	—	—	100,661	100,661
Intergovernmental Revenues	58,881	1,056,040	—	480,241	10,266,601	17,402,013	29,263,776
Investment Earnings	4,795,167	425,825	684,106	15,406,583	3,991,593	3,745,664	29,048,938
Rents and Other	6,210,094	113,355	—	884,540	—	1,231,886	8,439,875
<b>Total Revenues</b>	<b>372,595,184</b>	<b>2,674,585</b>	<b>119,027,969</b>	<b>18,543,948</b>	<b>14,258,194</b>	<b>66,569,250</b>	<b>593,669,130</b>
<b>EXPENDITURES</b>							
<b>Current:</b>							
General Government	26,215,155	17,129	—	644,867	17,903	510,051	27,405,105
Public Safety	132,516,256	—	—	—	4,919,072	20,784,752	158,220,080
Public Works	20,546,023	—	—	1,352,571	66,453	5,515,584	27,480,631
Public Health	2,759,938	—	—	—	2,590,208	5,874,452	11,224,598
Parks Department	12,252,274	—	—	—	598,825	542,558	13,393,657
Library	3,555,912	—	—	55,554	—	121,237	3,732,703
Non Departmental	7,395,296	—	—	—	—	19,653,284	27,048,580
Culture and Recreation	3,754,846	—	—	517,547	124,950	1,542,176	5,939,519
Economic Development	4,915,486	—	—	75,000	410,656	11,120,163	16,521,305
Animal Services	—	—	—	2,008	—	4,754,059	4,756,067
Community and Human Development	397,424	1,307,680	—	—	1,732,658	203,191	3,640,953
<b>Debt Service:</b>							
Interest Expense	—	—	31,610,353	—	—	1,306,441	32,916,794
Fiscal Fees	—	—	11,680	—	—	14,450	26,130
Capital Outlay	97,672	496,342	—	40,752,160	—	212,670	41,558,844
<b>Total Expenditures</b>	<b>214,406,282</b>	<b>1,821,151</b>	<b>31,622,033</b>	<b>43,399,707</b>	<b>10,460,725</b>	<b>72,155,068</b>	<b>373,864,966</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>158,188,902</b>	<b>853,434</b>	<b>87,405,936</b>	<b>(24,855,759)</b>	<b>3,797,469</b>	<b>(5,585,818)</b>	<b>219,804,164</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In	16,143,369	—	194,737	242,789	—	5,232,012	21,812,907
Transfers Out	(5,984,175)	—	—	—	—	(1,600,396)	(7,584,571)
Proceeds from Sale of Capital Assets	—	—	—	1,176,003	—	851,118	2,027,121
<b>Total Other Financing Sources (Uses)</b>	<b>10,159,194</b>	<b>—</b>	<b>194,737</b>	<b>1,418,792</b>	<b>—</b>	<b>4,482,734</b>	<b>16,255,457</b>
<b>Net Change in Fund Balances</b>	<b>168,348,096</b>	<b>853,434</b>	<b>87,600,673</b>	<b>(23,436,967)</b>	<b>3,797,469</b>	<b>(1,103,084)</b>	<b>236,059,621</b>
Fund Balances (Deficits) - Beginning	150,552,941	11,492,416	11,889,652	419,618,443	(4,771,090)	128,525,867	717,308,229
<b>Fund Balances (Deficits) - Ending</b>	<b>\$318,901,037</b>	<b>\$ 12,345,850</b>	<b>\$ 99,490,325</b>	<b>\$396,181,476</b>	<b>\$ (973,621)</b>	<b>\$ 127,422,783</b>	<b>\$ 953,367,850</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position

### Proprietary Funds

February 28, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>ASSETS</b>							
Current Assets:							
Pooled Cash and Investments	\$ 48,988,175	\$ 59,304,388	\$ 77,836,523	\$ 21,727,363	\$ 14,629,319	\$ 222,485,768	\$ 43,577,970
Receivables - Net of Allowances:							
Taxes	—	—	10,316,971	—	—	10,316,971	—
Interest	302,426	212,302	237,405	59,990	6,542	818,665	129,976
Trade	1,040,392	561,927	96,662	43,900	—	1,742,881	19,468
Due from Other Government Agencies	194,831	123,067	6,469,999	—	—	6,787,897	—
Other	190,327	—	—	—	—	190,327	—
Due from Component Unit	—	4,375,994	—	—	—	4,375,994	—
Prepaid Items	61,462	15,602	422,126	—	—	499,190	—
Due From Other Funds	—	—	1,284,467	—	—	1,284,467	—
Inventory	1,421,521	—	6,063,275	—	—	7,484,796	925,508
<b>Total Current Assets</b>	<b>52,199,134</b>	<b>64,593,280</b>	<b>102,727,428</b>	<b>21,831,253</b>	<b>14,635,861</b>	<b>255,986,956</b>	<b>44,652,922</b>
Noncurrent Assets:							
Restricted Cash and Investments	26,216,592	15,704,588	—	—	—	41,921,180	—
Uncollected Property Taxes Receivable - Other Taxing Entities	—	—	—	—	134,976,286	134,976,286	—
Leases Receivable	160,346,552	—	2,267,564	—	—	162,614,116	—
Lease Right of Use Asset, Net	—	—	2,609,832	—	1,397,716	4,007,548	—
Capital Assets:							
Land	1,377,611	6,887,813	11,753,641	2,469,531	—	22,488,596	—
Buildings, Improvements, Equipment, Net	255,096,543	41,370,131	211,821,037	11,551,973	19,518	519,859,202	51,354
Construction in Progress	12,032,530	7,660,815	17,075,185	1,319,904	—	38,088,434	—
<b>Total Noncurrent Assets</b>	<b>455,069,828</b>	<b>71,623,347</b>	<b>245,527,259</b>	<b>15,341,408</b>	<b>136,393,520</b>	<b>923,955,362</b>	<b>51,354</b>
<b>Total Assets</b>	<b>507,268,962</b>	<b>136,216,627</b>	<b>348,254,687</b>	<b>37,172,661</b>	<b>151,029,381</b>	<b>1,179,942,318</b>	<b>44,704,276</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred Outflow of Resources - Other	—	—	166,646	—	—	166,646	—
Deferred Charge on Refunding	220,434	335,904	761,603	—	—	1,317,941	—
Pension Contributions Subsequent to Measurement Date	1,346,831	2,019,774	3,647,405	250,243	—	7,264,253	584,207
Difference in Actual and Expected Pension Experience	371,827	557,608	1,006,957	69,085	—	2,005,477	161,285
Change in Assumptions for Pensions	117,345	175,975	317,784	21,803	—	632,907	50,901
Change in Assumptions for Other Postemployment Benefits	390,566	309,970	373,125	121,051	51,682	1,246,394	141,753
Difference in Actual and Expected Other Postemployment Benefits Experience	624,412	819,867	1,260,446	149,469	2,370	2,856,564	253,641
<b>Total Deferred Outflows of Resources</b>	<b>3,071,415</b>	<b>4,219,098</b>	<b>7,533,966</b>	<b>611,651</b>	<b>54,052</b>	<b>15,490,182</b>	<b>1,191,787</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 510,340,377</b>	<b>\$ 140,435,725</b>	<b>\$ 355,788,653</b>	<b>\$ 37,784,312</b>	<b>\$ 151,083,433</b>	<b>\$ 1,195,432,500</b>	<b>\$ 45,896,063</b>

# CITY OF EL PASO, TEXAS

## Statement of Net Position Proprietary Funds February 28, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>LIABILITIES</b>							
Current Liabilities:							
Accounts Payable	\$ 594,976	\$ 248,522	\$ 1,312,526	\$ 41,867	\$ 20,050	\$ 2,217,941	\$ 403,932
Bond Obligations - Due Within One Year	1,435,781	1,546,191	2,188,080	514,885	—	5,684,937	—
Revenue Bonds - Due Within One Year	5,555,289	—	—	—	—	5,555,289	—
Due to Other Funds	—	174,001	—	—	—	174,001	—
Taxes Payable	53,006	50,588	648	6,705	7	110,954	315
Interest Payable on Bonds and Notes	140,975	14,014	66,320	1,052	—	222,361	—
Due to Other Government Agencies	—	—	166,646	—	8,619,101	8,785,747	—
Unearned Revenue	3,887,280	—	—	12,500	—	3,899,780	—
Property Taxes Subject to Refund - Other Taxing Entities	—	—	—	—	3,004,102	3,004,102	—
Prepaid Property Taxes	—	—	—	—	620,040	620,040	—
Compensated Absences - Due Within One Year	845,297	387,134	473,318	74,946	35,996	1,816,691	202,955
Other Postemployment Benefits - Due Within One Year	185,137	243,215	373,540	373,540	571	1,176,003	51,173
<b>Total Current Liabilities</b>	<b>12,697,741</b>	<b>2,663,665</b>	<b>4,581,078</b>	<b>1,025,495</b>	<b>12,299,867</b>	<b>33,267,846</b>	<b>658,375</b>
Noncurrent Liabilities:							
Lease Liability	—	—	2,632,980	—	1,434,343	4,067,323	—
Bond Obligations	34,842,504	10,433,527	45,173,704	—	—	90,449,735	—
Revenue Bonds	31,494,712	—	—	—	—	31,494,712	—
Compensated Absences	1,972,361	903,314	1,104,409	174,873	83,990	4,238,947	473,560
Landfill Closure Costs	—	15,704,588	—	—	—	15,704,588	—
Claims and Judgments	50,000	438,463	581,392	450	—	1,070,305	20,513,687
Net Pension Liability	3,543,144	5,313,472	9,595,325	658,323	—	19,110,264	1,536,888
Other Postemployment Benefits	6,093,655	8,005,250	12,294,827	1,136,882	18,780	27,549,394	2,507,498
Uncollected Property Taxes - Other Taxing Entities	—	—	648	—	134,976,286	134,976,934	—
<b>Total Noncurrent Liabilities</b>	<b>77,996,376</b>	<b>40,798,614</b>	<b>71,383,285</b>	<b>1,970,528</b>	<b>136,513,399</b>	<b>328,662,202</b>	<b>25,031,633</b>
<b>Total Liabilities</b>	<b>90,694,117</b>	<b>43,462,279</b>	<b>75,964,363</b>	<b>2,996,023</b>	<b>148,813,266</b>	<b>361,930,048</b>	<b>25,690,008</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Change in Assumptions for Other Postemployment Benefits	3,073,796	4,033,622	6,200,590	736,063	11,777	14,055,848	1,248,363
Difference in Actual and Expected Other Postemployment Benefits Experience	478,416	462,837	627,299	136,981	42,706	1,748,239	180,562
Difference in Projected and Actual Earnings on Pension Investments	6,043,144	9,062,594	16,365,667	1,122,826	—	32,594,231	2,621,298
Difference in Actual and Expected Pension Experience	70,458	105,662	190,805	13,093	—	380,018	30,560
Lease Related	158,762,004	—	2,243,996	—	—	161,006,000	—
<b>Total Deferred Inflows of Resources</b>	<b>168,427,818</b>	<b>13,664,715</b>	<b>25,628,357</b>	<b>2,008,963</b>	<b>54,483</b>	<b>209,784,336</b>	<b>4,080,783</b>
<b>NET POSITION</b>							
Net Investment in Capital Assets	198,300,553	39,698,314	186,236,934	13,968,963	19,518	438,224,282	51,354
Restricted for:							
Debt Service	4,154,500	—	—	—	—	4,154,500	—
Cash Reserve	6,313,714	—	—	—	—	6,313,714	—
Passenger Facilities	15,748,378	—	—	—	—	15,748,378	—
Unrestricted	26,701,297	43,610,417	67,958,999	18,810,363	2,196,166	159,277,242	16,073,918
<b>Total Net Position</b>	<b>251,218,442</b>	<b>83,308,731</b>	<b>254,195,933</b>	<b>32,779,326</b>	<b>2,215,684</b>	<b>623,718,116</b>	<b>16,125,272</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$510,340,377</b>	<b>\$ 140,435,725</b>	<b>\$355,788,653</b>	<b>\$ 37,784,312</b>	<b>\$151,083,433</b>	<b>\$1,195,432,500</b>	<b>\$ 45,896,063</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Period Ending February 28, 2023**

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>OPERATING REVENUES:</b>							
Charges of Rentals and Fees	\$ 25,159,554	\$ 28,451,432	\$ 68,280	\$ 6,195	\$ —	\$ 53,685,461	\$ —
Charges of Tolls	—	—	—	13,887,245	—	13,887,245	—
Charges of Fares and Fees	263,140	—	2,870,186	—	—	3,133,326	—
Sales to Departments	—	21,487	—	—	—	21,487	9,162,466
Premium Contributions	—	—	—	—	—	—	34,881,757
Intergovernmental Revenues	—	—	—	—	1,587,031	1,587,031	—
Penalties and Interest - Delinquent taxes	—	—	—	—	271,620	271,620	—
General Revenues	516,981	149,893	327,799	495,646	1,554	1,491,873	479,015
<b>Total Operating Revenues</b>	<b>25,939,675</b>	<b>28,622,812</b>	<b>3,266,265</b>	<b>14,389,086</b>	<b>1,860,205</b>	<b>74,078,043</b>	<b>44,523,238</b>
<b>OPERATING EXPENSES:</b>							
Personnel Services	9,374,734	9,004,212	14,980,368	1,662,553	624,419	35,646,286	3,497,410
Contractual Services	35,150	—	19,278	714,741	—	769,169	—
Professional Services	197,352	15,480	200,539	13,520	229	427,120	485,077
Outside Contracts	2,646,826	647,922	6,474,854	510,255	45,118	10,324,975	909,028
Fuel and Lubricants	115,440	1,839,919	978,958	5,732	59	2,940,108	3,612,040
Materials and Supplies	912,285	2,788,225	2,059,962	54,087	13,955	5,828,514	1,712,216
Communications	45,046	106,158	39,843	2,552	110,249	303,848	93
Utilities	1,179,512	37,495	801,399	49,142	—	2,067,548	13,622
Travel and Training	126,696	15,783	20,728	1,988	2,014	167,209	2,974
Benefits Provided	290	—	18,104	—	—	18,394	33,294,707
Maintenance and Repairs	337,404	41,503	305,863	50,192	—	734,962	920,527
Other Operating Expenses	1,180,570	2,057,954	2,769,128	261,252	238,348	6,507,252	16,770
Capital Outlay	12,415,466	1,837,797	1,504,664	6,049	—	15,763,976	—
<b>Total Operating Expenses</b>	<b>28,566,771</b>	<b>18,392,448</b>	<b>30,173,688</b>	<b>3,332,063</b>	<b>1,034,391</b>	<b>81,499,361</b>	<b>44,464,464</b>
Operating Income (Loss)	(2,627,096)	10,230,364	(26,907,423)	11,057,023	825,814	(7,421,318)	58,774
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Investment Earnings	2,812,396	2,507,663	2,826,274	700,823	69,290	8,916,446	1,591,918
Interest Expense	(1,691,701)	(168,179)	(795,853)	(12,625)	—	(2,668,358)	—
Customer Facility Charge	1,351,334	—	—	—	—	1,351,334	—
Sales Tax	—	—	32,670,989	—	—	32,670,989	—
<b>Total Nonoperating Revenues (Expenses)</b>	<b>2,472,029</b>	<b>2,339,484</b>	<b>34,701,410</b>	<b>688,198</b>	<b>69,290</b>	<b>40,270,411</b>	<b>1,591,918</b>
Income (Loss) Before Capital Contributions and Transfers	(155,067)	12,569,848	7,793,987	11,745,221	895,104	32,849,093	1,650,692
Capital Contributions	591,444	198,826	5,386,115	—	—	6,176,385	—
Transfers Out	—	(9,069,143)	—	(8,074,145)	(227,000)	(17,370,288)	—
Transfers In	—	1,072,206	—	—	—	1,072,206	100,776
Change in Net Position	436,377	4,771,737	13,180,102	3,671,076	668,104	22,727,396	1,751,468
Net Position - Beginning	250,782,065	78,536,994	241,015,831	29,108,250	1,547,580	600,990,720	14,373,804
<b>Net Position - Ending</b>	<b>\$ 251,218,442</b>	<b>\$ 83,308,731</b>	<b>\$ 254,195,933</b>	<b>\$ 32,779,326</b>	<b>\$ 2,215,684</b>	<b>\$ 623,718,116</b>	<b>\$ 16,125,272</b>

# CITY OF EL PASO, TEXAS

## Statement of Cash Flows Proprietary Funds For the Period Ending February 28, 2023

	El Paso International Airport	Environmental Services	Mass Transit	International Bridges	Tax Office Enterprise Fund	Totals	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers	\$ 27,604,926	\$ 33,118,634	\$ 3,264,519	\$ 14,349,024	\$ 1,860,994	\$ 80,198,097	\$ 44,518,472
Payments to Suppliers	(8,965,635)	(7,924,401)	(16,630,603)	(1,878,065)	(404,405)	(35,803,109)	(42,000,956)
Payments to Employees	(10,097,802)	(9,724,738)	(16,165,642)	(1,811,092)	(681,949)	(38,481,223)	(3,764,447)
Property Taxes Collected for Other Governments	—	—	—	—	1,470,335,346	1,470,335,346	—
Property Taxes Distributed to Other Governments	—	—	—	—	(1,466,023,035)	(1,466,023,035)	—
Net Cash Provided by (Used in) Operating Activities	<u>8,541,489</u>	<u>15,469,495</u>	<u>(29,531,726)</u>	<u>10,659,867</u>	<u>5,086,951</u>	<u>10,226,076</u>	<u>(1,246,931)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Transfers to Other Funds	—	(9,069,143)	—	(8,074,145)	(227,000)	(17,370,288)	—
Transfers from Other Funds	—	1,072,206	—	—	—	1,072,206	100,775
Sales Tax	—	—	32,670,990	—	—	32,670,990	—
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>—</u>	<u>(7,996,937)</u>	<u>32,670,990</u>	<u>(8,074,145)</u>	<u>(227,000)</u>	<u>16,372,908</u>	<u>100,775</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Customer Facility Charges	1,612,622	—	—	—	—	1,612,622	—
Capital Contributions from Other Governments and Agencies	5,106,040	316,454	15,453,097	(36,980)	—	20,838,611	—
Acquisition and Construction of Capital Assets	(16,154,870)	(2,058,862)	(2,705,140)	—	—	(20,918,872)	(13,326)
Interest Paid on Capital Debt	(1,691,701)	(168,179)	(795,853)	(12,625)	—	(2,668,358)	—
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(11,127,909)</u>	<u>(1,910,587)</u>	<u>11,952,104</u>	<u>(49,605)</u>	<u>—</u>	<u>(1,135,997)</u>	<u>(13,326)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Sale of Investments	71,858,963	68,315,860	61,867,255	18,921,272	1,795,216	222,758,566	43,930,650
Interest	841,006	642,160	729,716	181,965	19,795	2,414,642	393,675
Net Cash Provided by (Used in) Investing Activities	<u>72,699,969</u>	<u>68,958,020</u>	<u>62,596,971</u>	<u>19,103,237</u>	<u>1,815,011</u>	<u>225,173,208</u>	<u>44,324,325</u>
Net Increase in Cash	70,113,549	74,519,991	77,688,339	21,639,354	6,674,962	250,636,195	43,164,843
Cash - Beginning of the Year	5,091,218	488,985	148,184	88,009	7,954,357	13,770,753	413,127
Cash - End of the Year	<u>\$ 75,204,767</u>	<u>\$ 75,008,976</u>	<u>\$ 77,836,523</u>	<u>\$ 21,727,363</u>	<u>\$ 14,629,319</u>	<u>\$ 264,406,948</u>	<u>\$ 43,577,970</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>							
Operating Income (Loss)	\$ (2,627,096)	\$ 10,230,364	\$ (26,907,423)	\$ 11,057,023	\$ 825,814	\$ (7,421,318)	\$ 58,774
Adjustments to Reconcile Operating Income (Loss) to Net Cash							
Provided by(Used In) Operating Activities:							
Purchase of Capital Assets	12,415,468	1,837,797	1,504,662	—	—	15,757,927	—
Change in Assets and Liabilities:							
Receivables, Net	1,665,282	4,495,810	(1,742)	(28,489)	790	6,131,651	(4,766)
Accounts and Other Payables	(2,912,165)	(1,094,476)	(4,127,223)	(368,667)	(51,964)	(8,554,495)	(1,300,939)
Due to Other Government Agencies	—	—	—	—	4,312,311	4,312,311	—
Net Cash Provided by (Used In) Operating Activities	<u>\$ 8,541,489</u>	<u>\$ 15,469,495</u>	<u>\$ (29,531,726)</u>	<u>\$ 10,659,867</u>	<u>\$ 5,086,951</u>	<u>\$ 10,226,076</u>	<u>\$ (1,246,931)</u>



# CITY OF EL PASO, TEXAS

## Statement of Fiduciary Net Position

February 28, 2023

ASSETS	Pension Trust Funds	Custodial Funds
Cash	\$ 59,544,895	\$ 72,110,168
Investments:		
Commingled Funds	203,693,139	—
Bank Collective Investment Funds	435,935,431	—
Private Equities	440,312,475	—
Investment in Real Estate Funds	259,073,346	—
Fixed Income Securities	372,108,231	—
Domestic Equities	620,518,854	—
International Equities	521,322,013	—
Invested Securities Lending Collateral	68,337,753	—
Receivables - Net Of Allowances		
Commission Credits Receivable	7,883	—
Employer Contributions	2,617,712	—
Employee Contributions	2,111,669	—
Interest	106,459	—
Due From Other Government Agencies	171	3,608,344
Lease Right of Use, Net	—	379,694
Prepaid Items	23,210	—
Capital Assets:		
Buildings, Improvements and Equipment, Net	4,067,289	—
Construction in Progress	—	141,184
<b>Total Assets</b>	<b>2,989,780,530</b>	<b>76,239,390</b>
LIABILITIES		
Accounts Payable	135,859,007	281,594
Accrued Expenses	3,867,614	488,846
Taxes Payable	—	—
Lease Liability	—	382,014
Accrued Interest on Long-term Liabilities	—	507,567
Unearned Revenue	7,883	15,196,178
Due to Other Government Agencies	—	—
Bonds and Notes Payable	—	146,101,034
<b>Total Liabilities</b>	<b>139,734,504</b>	<b>162,957,233</b>
Deferred Inflows - Other	—	3,529,049
NET POSITION (DEFICIT):		
Restricted For Pensions And Other Purposes	<b>\$ 2,850,046,026</b>	<b>\$ (90,246,892)</b>

**CITY OF EL PASO, TEXAS**  
**Statement of Changes in Fiduciary Net Position**  
**For the Period Ending February 28, 2023**

	Pension Trust Funds	Custodial Funds
ADDITIONS:		
Contributions:		
Employer	\$ 59,173,939	\$ —
Employee	46,829,821	—
Total Contributions	106,003,760	—
Program Income	—	3,429,364
Federal Grant Proceeds	—	462,941
State Grant Proceeds	—	420,005
Bike Share Revenues	—	20,965
Local Governments	—	18,515,081
Investment Income:		548,266
Net Appreciation in Fair Value Of Investments	166,454,056	—
Interest	8,669,243	—
Dividends	19,629,607	—
Securities Lending Income	276,257	—
Investment Advisory Fees	(8,321,780)	—
Net Investment Income	186,707,383	23,396,622
Other Income	—	—
Total Additions	292,711,143	23,396,622
DEDUCTIONS:		
Benefits Paid to Plan Members	183,579,435	—
Refunds	13,340,930	—
Salaries and Benefits	—	674,082
Professional Services	—	223,592
Contract Services	—	461,240
Supplies and Other	—	11,744
Administrative Expenses	3,692,143	292,487
Interest on Long-term Debt	—	1,644,770
Intergovernmental Transfers	—	2,369,191
Grants - Subrecipients	—	16,689
Depreciation and Amortization Expense	166,622	—
Total Deductions	200,779,130	5,693,795
Net Change in Fiduciary Net Position	91,932,013	17,702,827
Net Position (Deficit) - Beginning	2,758,114,013	(107,949,719)
Net Position (Deficit) - Ending	\$ 2,850,046,026	\$ (90,246,892)

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance – Budget and Actual**  
**General Fund**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final	Actual Amounts		
Resources (Inflows):					
Property Taxes	\$ 251,280,449	\$ 251,280,449	\$ 238,139,723	\$ (13,140,726)	94.77 %
Penalties and Interest - Delinquent Taxes	—	—	527,554	527,554	— %
Sales Taxes	112,783,370	112,783,370	68,423,940	(44,359,430)	60.67 %
Franchise Fees	56,616,885	56,616,885	29,627,838	(26,989,047)	52.33 %
Licenses and Permits	12,944,114	12,944,114	6,860,604	(6,083,510)	53.00 %
Fines and Forfeitures	7,097,584	7,097,584	3,664,621	(3,432,963)	51.63 %
Charges for Services	27,228,801	27,228,801	14,286,762	(12,942,039)	52.47 %
Intergovernmental Revenues	1,268,809	1,268,809	58,881	(1,209,928)	4.64 %
Rents and Other	10,620,554	10,650,554	6,210,094	(4,440,460)	58.31 %
Investment Earnings	125,000	125,000	4,795,167	4,670,167	3,836.13 %
Transfers In	32,785,706	33,250,289	16,143,369	(17,106,920)	48.55 %
Amounts Available for Appropriation from Current Year Resources	512,751,272	513,245,854	388,738,553	(124,507,301)	75.74 %
Charges to Appropriations (Outflows):					
General Government:					
Mayor and Council	2,198,547	2,198,547	847,022	1,351,525	38.53 %
City Manager	3,994,595	3,994,595	2,789,851	1,204,744	69.84 %
City Clerk	1,315,254	1,779,837	924,190	855,647	51.93 %
Office of the Comptroller	3,241,823	3,241,823	1,478,321	1,763,502	45.60 %
Purchasing and Strategic Sourcing	1,855,844	1,855,844	614,566	1,241,278	33.12 %
Information Technology	22,916,444	22,916,444	12,112,146	10,804,298	52.85 %
City Attorney	4,917,866	4,917,866	3,266,957	1,650,909	66.43 %
Human Resources	2,989,834	2,989,834	1,701,400	1,288,434	56.91 %
Public Safety and Community Services:					
Police Department	166,295,705	166,295,705	72,482,462	93,813,243	43.59 %
Fire Department	133,496,335	133,496,335	60,067,490	73,428,845	45.00 %
Municipal Court	5,862,214	5,862,214	2,480,702	3,381,512	42.32 %
Public Health	6,841,233	6,841,233	2,759,938	4,081,295	40.34 %
Library	9,392,753	9,392,753	3,555,912	5,836,841	37.86 %
Parks Department	43,073,639	43,047,619	14,264,832	28,782,787	33.14 %
Transportation and Public Works:					
Capital Improvement Department	6,872,182	6,872,182	2,909,919	3,962,263	42.34 %
Streets and Maintenance	47,810,899	47,867,190	17,636,104	30,231,086	36.84 %
Development and Tourism:					
City Development:					
Planning and Inspections	8,362,486	8,362,486	3,464,831	4,897,655	41.43 %
Economic Development	3,201,468	3,201,468	1,450,655	1,750,813	45.31 %
Community and Human Development	1,462,977	1,675,120	397,424	1,277,696	23.73 %
Culture and Recreation:					
Museums and Cultural Affairs	4,827,549	4,827,549	1,071,072	3,756,477	22.19 %
Zoo	6,183,863	6,183,863	2,683,774	3,500,089	43.40 %
Non Departmental:					
Non Departmental	25,637,760	25,425,348	11,430,889	13,994,459	44.96 %
Total Charges to Appropriations	512,751,272	513,245,854	220,390,457	292,855,397	42.94 %
Net Change in Fund Balance	—	—	168,348,096	168,348,096	
Fund Balance - Beginning	—	—	150,552,941	—	
Fund Balance - Ending	\$ —	\$ —	\$ 318,901,037	\$ 168,348,096	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Debt Service Funds**  
**For the Period Ending February 28, 2023**

	Budgeted Amount		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Adopted	Final			
<b>REVENUES</b>					
Property Taxes	\$117,092,782	\$117,092,782	\$117,679,298	\$ 586,516	100.50 %
Penalties and Interest - Delinquent Taxes	—	—	249,737	249,737	— %
Charges for Services	1,003,951	1,003,951	414,828	(589,123)	41.32 %
Interest	—	—	684,106	684,106	— %
Total Revenues	<u>118,096,733</u>	<u>118,096,733</u>	<u>119,027,969</u>	<u>931,236</u>	<u>100.79 %</u>
<b>EXPENDITURES</b>					
Current:					
Debt Service:					
Principal	55,180,000	55,180,000	—	55,180,000	— %
Interest	68,703,331	68,703,331	31,610,353	37,092,978	46.01 %
Fiscal Fees	34,735	34,735	11,680	23,055	33.63 %
Total Expenditures	<u>123,918,066</u>	<u>123,918,066</u>	<u>31,622,033</u>	<u>92,296,033</u>	<u>25.52 %</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,821,333)	(5,821,333)	87,405,936	93,227,269	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	199,799	199,799	194,737	5,062	97.47 %
Intrafund Transfers	5,621,534	5,621,534	—	5,621,534	— %
Total Other Financing Sources (Uses)	<u>5,821,333</u>	<u>5,821,333</u>	<u>194,737</u>	<u>5,626,596</u>	<u>3.35 %</u>
Net Change in Fund Balance	—	—	87,600,673	87,600,673	
Fund Balance - Beginning	—	—	11,889,652	—	
Fund Balance - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 99,490,325</u>	<u>\$ 87,600,673</u>	

# CITY OF EL PASO, TEXAS

## Combining Balance Sheet Non-major Governmental Funds February 28, 2023

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
<b>ASSETS</b>									
Pooled Cash and Investments	\$ 2,985,349	\$ (1,220,005)	\$ —	\$ (1,864,719)	\$ —	\$ —	\$ 52,865,548	\$ 35,900,972	\$ 88,667,145
Cash with Fiscal Agent	—	—	—	—	—	6,236,616	—	—	6,236,616
Restricted Cash and Investments	—	—	75,190	—	20,935,215	151,369	—	21,611,614	42,773,388
Receivables - Net of Allowances									
Interest	—	—	71	338	62,585	—	122,884	256,962	442,840
Trade	219,337	—	—	12,840	—	—	—	309,465	541,642
Notes	—	—	—	—	—	—	—	2,624,435	2,624,435
Due from Other Government Agencies	1,577,221	596,878	—	1,200,269	—	—	—	—	3,374,368
Other	—	—	—	—	—	4,491,849	2,995,449	117,420	7,604,718
Due from Other Funds	—	—	—	—	—	—	—	105,546	105,546
Due from Component Unit	—	—	—	—	—	—	—	875,197	875,197
Prepaid Items	—	—	—	—	—	111,204	—	—	111,204
Inventory	—	—	—	—	—	138,455	—	—	138,455
Leases Receivable	—	—	—	—	—	—	—	8,525,037	8,525,037
<b>Total Assets</b>	<b>4,781,907</b>	<b>(623,127)</b>	<b>75,261</b>	<b>(651,272)</b>	<b>20,997,800</b>	<b>11,129,493</b>	<b>55,983,881</b>	<b>70,326,648</b>	<b>162,020,591</b>
Total Assets and Deferred Outflow of Resources	<u>\$ 4,781,907</u>	<u>\$ (623,127)</u>	<u>\$ 75,261</u>	<u>\$ (651,272)</u>	<u>\$ 20,997,800</u>	<u>\$ 11,129,493</u>	<u>\$ 55,983,881</u>	<u>\$ 70,326,648</u>	<u>\$ 162,020,591</u>
<b>LIABILITIES</b>									
Accounts Payable	\$ 58,173	\$ 87,775	\$ 355	\$ 43,433	\$ 6,081	\$ 2,301,402	\$ 6,091,172	\$ 940,657	\$ 9,529,048
Due to Other Funds	—	—	—	—	—	—	3,000,000	105,546	3,105,546
Taxes Payable	276	—	—	171	98	—	524	4,208	5,277
Unearned Revenue	7,774,843	220,952	106,433	45,576	—	3,972,174	—	—	12,119,978
Due to Other Government Agencies	—	—	—	—	—	—	—	1,208	1,208
<b>Total Liabilities</b>	<b>7,833,292</b>	<b>308,727</b>	<b>106,788</b>	<b>89,180</b>	<b>6,179</b>	<b>6,273,576</b>	<b>9,091,696</b>	<b>1,051,619</b>	<b>24,761,057</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Lease Related	—	—	—	—	—	—	—	8,353,500	8,353,500
Other	1,373,046	110,205	—	—	—	—	—	—	1,483,251
<b>Total Deferred Inflows of Resources</b>	<b>1,373,046</b>	<b>110,205</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,353,500</b>	<b>9,836,751</b>
<b>FUND BALANCES (DEFICITS)</b>									
Nonspendable	—	—	—	—	—	249,659	—	—	249,659
Restricted	—	—	—	—	20,991,621	4,606,258	—	21,611,614	47,209,493
Committed	—	—	—	—	—	—	46,892,185	31,508,193	78,400,378
Assigned	—	—	—	—	—	—	—	7,801,722	7,801,722
Unassigned (Deficits)	(4,424,431)	(1,042,059)	(31,527)	(740,452)	—	—	—	—	(6,238,469)
<b>Total Fund Balances (Deficits)</b>	<b>(4,424,431)</b>	<b>(1,042,059)</b>	<b>(31,527)</b>	<b>(740,452)</b>	<b>20,991,621</b>	<b>4,855,917</b>	<b>46,892,185</b>	<b>60,921,529</b>	<b>127,422,783</b>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<b>\$ 4,781,907</b>	<b>\$ (623,127)</b>	<b>\$ 75,261</b>	<b>\$ (651,272)</b>	<b>\$ 20,997,800</b>	<b>\$ 11,129,493</b>	<b>\$ 55,983,881</b>	<b>\$ 70,326,648</b>	<b>\$ 162,020,591</b>

# CITY OF EL PASO, TEXAS

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-major Governmental Funds

#### For the Period Ending February 28, 2023

##### Special Revenue Funds

	Federal Grants	State Grants	Other Grants	Public Health	Public Health Waiver Program	Destination El Paso	Economic Development	Nongrants	Total
<b>REVENUES</b>									
Property Taxes	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 11,073,330	\$ 11,073,330
Penalties and Interest-Delinquent taxes	—	—	—	—	—	—	—	188	188
Sales Taxes	—	—	—	—	—	—	1,111,982	—	1,111,982
Hotel Occupancy Tax	—	—	—	—	—	—	2,037,291	4,607,838	6,645,129
Rental Vehicle Tax	—	—	—	—	—	—	—	1,332,441	1,332,441
Franchise Fees	—	—	—	—	—	—	12,121,700	1,603,474	13,725,174
Charges for Services	—	—	—	(19,778)	—	—	40,713	9,343,303	9,364,238
Fines and Forfeitures	—	—	—	—	—	—	—	332,493	332,493
Licenses and Permits	—	—	—	—	—	—	—	504,051	504,051
Ticket Sales	—	—	—	—	—	—	—	100,661	100,661
Intergovernmental Revenues	10,385,236	1,635,729	82,497	4,236,100	—	—	—	1,062,451	17,402,013
Investment Earnings	—	—	804	—	774,093	—	1,453,197	1,517,570	3,745,664
Rents and Other	—	—	540	—	—	—	—	1,231,346	1,231,886
<b>Total Revenues</b>	<b>10,385,236</b>	<b>1,635,729</b>	<b>83,841</b>	<b>4,216,322</b>	<b>774,093</b>	<b>—</b>	<b>16,764,883</b>	<b>32,709,146</b>	<b>66,569,250</b>
<b>EXPENDITURES</b>									
<b>Current:</b>									
General Government	—	—	1,541	—	—	—	—	508,510	510,051
Public Safety	14,655,405	2,398,678	2,337	—	261,382	—	—	3,466,950	20,784,752
Public Works	—	—	—	—	—	—	—	5,515,584	5,515,584
Public Health	—	—	—	5,276,355	598,097	—	—	—	5,874,452
Parks Department	—	6,525	—	—	—	—	—	536,033	542,558
Library	38,207	—	—	—	—	—	—	83,030	121,237
Non Departmental	—	—	—	—	—	—	—	19,653,284	19,653,284
Culture and Recreation	—	58,424	—	—	—	130,432	—	1,353,320	1,542,176
Economic Development	—	—	—	—	—	—	10,544,336	575,827	11,120,163
Animal Services	—	—	124,344	—	—	—	—	4,629,715	4,754,059
Community and Human Development	—	92,883	—	—	—	—	—	110,308	203,191
<b>Debt Service:</b>									
Interest Expense	—	—	—	—	—	—	—	1,306,441	1,306,441
Fiscal Fees	—	—	—	—	—	—	—	14,450	14,450
Capital Outlay	10,966	76,591	—	—	12,526	—	—	112,587	212,670
<b>Total Expenditures</b>	<b>14,704,578</b>	<b>2,633,101</b>	<b>128,222</b>	<b>5,276,355</b>	<b>872,005</b>	<b>130,432</b>	<b>10,544,336</b>	<b>37,866,039</b>	<b>72,155,068</b>
Excess (Deficiency) of Revenues Over Expenditures	(4,319,342)	(997,372)	(44,381)	(1,060,033)	(97,912)	(130,432)	6,220,547	(5,156,893)	(5,585,818)
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers In	—	—	—	—	—	—	1,817,952	3,414,060	5,232,012
Transfers Out	—	—	—	—	—	—	—	(1,600,396)	(1,600,396)
Proceeds from Sale of Capital Assets	—	—	—	—	—	—	83,400	767,718	851,118
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,901,352</b>	<b>2,581,382</b>	<b>4,482,734</b>
<b>Net Change in Fund Balances</b>	<b>(4,319,342)</b>	<b>(997,372)</b>	<b>(44,381)</b>	<b>(1,060,033)</b>	<b>(97,912)</b>	<b>(130,432)</b>	<b>8,121,899</b>	<b>(2,575,511)</b>	<b>(1,103,084)</b>
Fund Balances (Deficits) - Beginning	(105,089)	(44,687)	12,854	319,581	21,089,533	4,986,349	38,770,286	63,497,040	128,525,867
<b>Fund Balances (Deficits) - Ending</b>	<b>\$(4,424,431)</b>	<b>\$(1,042,059)</b>	<b>\$(31,527)</b>	<b>\$(740,452)</b>	<b>\$20,991,621</b>	<b>\$4,855,917</b>	<b>\$46,892,185</b>	<b>\$60,921,529</b>	<b>\$127,422,783</b>

# CITY OF EL PASO, TEXAS

## Combining Statement of Net Position

### Internal Service Funds

February 28, 2023

	Supply and Support	Self Insurance	Total
<b>ASSETS:</b>			
Current Assets:			
Pooled Cash and Investments	\$ 2,678,070	\$ 40,899,900	\$ 43,577,970
Receivables - Net of Allowances			
Interest	6,375	123,601	129,976
Trade	19,468	—	19,468
Inventory	925,508	—	925,508
Total Current Assets	3,629,421	41,023,501	44,652,922
Noncurrent Assets:			
Capital Assets:			
Buildings, Improvements & Equipment, Net	51,354	—	51,354
Total Noncurrent Assets	51,354	—	51,354
Total Assets	3,680,775	41,023,501	44,704,276
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Contributions Subsequent to Measurement Date	452,608	131,599	584,207
Difference in Expected and Actual Pension Experience	124,954	36,331	161,285
Change in Assumptions for Pensions	39,434	11,467	50,901
Change in Assumptions for Other Postemployment Benefits	157,863	(16,110)	141,753
Difference in Expected and Actual Other Postemployment Benefits Experience	227,211	26,430	253,641
Total Deferred Outflows of Resources	1,002,070	189,717	1,191,787
Total Assets & Deferred Outflows of Resources	\$ 4,682,845	\$ 41,213,218	\$ 45,896,063
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable	\$ 400,178	\$ 3,754	\$ 403,932
Taxes Payable	238	77	315
Compensated Absences - Due Within One year	156,121	46,834	202,955
Other Postemployment Benefits - Due Within One Year	45,751	5,422	51,173
Total Current Liabilities	602,288	56,087	658,375
Noncurrent Liabilities:			
Compensated Absences	364,282	109,278	473,560
Other Postemployment Benefits	2,241,801	265,697	2,507,498
Net Pension Liability	1,190,688	346,200	1,536,888
Claims and Judgments	—	20,513,687	20,513,687
Total Noncurrent Liabilities	3,796,771	21,234,862	25,031,633
Total Liabilities	4,399,059	21,290,949	25,690,008
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Difference in Projected and Actual Earnings on Pension Investments	2,030,822	590,476	2,621,298
Difference in Actual and Expected Pension Experience	23,676	6,884	30,560
Difference in Actual and Expected for Other Postemployment Benefits Experience	198,129	(17,567)	180,562
Change in Assumptions for Other Postemployment Benefits	1,118,816	129,547	1,248,363
Total Deferred Inflows of Resources	3,371,443	709,340	4,080,783
<b>NET POSITION:</b>			
Net Investment in Capital Assets	51,354	—	51,354
Unrestricted (Deficit)	(3,139,011)	19,212,929	16,073,918
Total Net Position (Deficit)	(3,087,657)	19,212,929	16,125,272
Total Liabilities, Deferred Inflows of Resources and Net Position (Deficit)	\$ 4,682,845	\$ 41,213,218	\$ 45,896,063



**CITY OF EL PASO, TEXAS**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Period Ending February 28, 2023**

	Supply and Support	Self Insurance	Total
<b>OPERATING REVENUES</b>			
Sales to Departments	\$ 9,162,466	\$ —	\$ 9,162,466
Premium Contributions	—	34,881,757	34,881,757
General Revenues	1,711	477,304	479,015
Total Operating Revenues	<u>9,164,177</u>	<u>35,359,061</u>	<u>44,523,238</u>
<b>OPERATING EXPENSES:</b>			
Personnel Services	2,286,358	1,211,052	3,497,410
Outside Contracts	103,846	805,182	909,028
Professional Services	—	485,077	485,077
Fuel and Lubricants	3,612,040	—	3,612,040
Materials and Supplies	1,702,759	9,457	1,712,216
Communications	93	—	93
Utilities	13,622	—	13,622
Travel and Training	2,974	—	2,974
Benefits Provided	225	33,294,482	33,294,707
Maintenance and Repairs	920,527	—	920,527
Other Operating Expenses	13,369	3,401	16,770
Total Operating Expenses	<u>8,655,813</u>	<u>35,808,651</u>	<u>44,464,464</u>
Operating Loss	<u>508,364</u>	<u>(449,590)</u>	<u>58,774</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Investment Earnings	107,132	1,484,786	1,591,918
Total Nonoperating Revenues (Expenses)	<u>107,132</u>	<u>1,484,786</u>	<u>1,591,918</u>
Income Before Transfers	<u>615,496</u>	<u>1,035,196</u>	<u>1,650,692</u>
Transfers In	<u>—</u>	<u>100,776</u>	<u>100,776</u>
Change in Net Position	615,496	1,135,972	1,751,468
Net Position (Deficit) - Beginning of Year	<u>(3,703,153)</u>	<u>18,076,957</u>	<u>14,373,804</u>
Net Position (Deficit) - End of Year	<u><u>\$ (3,087,657)</u></u>	<u><u>\$19,212,929</u></u>	<u><u>\$16,125,272</u></u>

# CITY OF EL PASO, TEXAS

## Combining Statement of Cash Flows Internal Service Funds

For the Period Ending February 28, 2023

	Supply and Support	Self Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers	\$ 9,159,415	\$ 35,359,057	\$ 44,518,472
Payments to Suppliers	(7,310,744)	(34,690,212)	(42,000,956)
Payments to Employees	(2,480,832)	(1,283,615)	(3,764,447)
Net Cash Provided by (Used in) Operating Activities	(632,161)	(614,770)	(1,246,931)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from Other Funds	—	100,775	100,775
Net Cash Provided by Noncapital Financing Activities	—	100,775	100,775
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition and Construction of Capital Assets	(13,326)	—	(13,326)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(13,326)	—	(13,326)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of Investments	3,275,940	40,654,710	43,930,650
Interest	19,322	374,353	393,675
Net Cash Provided by (Used in) Investing Activities	3,295,262	41,029,063	44,324,325
Net Increase in Cash	2,649,775	40,515,068	43,164,843
Cash - Beginning of the Year	28,295	384,832	413,127
Cash - End of the Year	\$ 2,678,070	\$ 40,899,900	\$ 43,577,970
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating Income (Loss)	\$ 508,364	\$ (449,590)	\$ 58,774
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:			
Change in Assets and Liabilities:			
Receivables, Net	(4,766)	—	(4,766)
Accounts and Other Payables	(1,135,759)	(165,180)	(1,300,939)
Net Cash Provided by (Used in) Operating Activities	\$ (632,161)	\$ (614,770)	\$ (1,246,931)

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Funds**  
**February 28, 2023**

	City Employees Retirement Trust	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2021)		Total
		Firemen Division	Policemen Division	
<b>Assets</b>				
Cash and Cash Equivalents	\$ 16,371,921	\$ 17,558,416	\$ 25,614,558	\$ 59,544,895
Investments:				
Commingled Funds	203,693,139	—	—	203,693,139
Bank Collective Investment Funds	435,935,431	—	—	435,935,431
Private Equities	141,925,312	121,327,922	177,059,241	440,312,475
Real Estate Investment Funds	108,186,000	61,352,667	89,534,679	259,073,346
Fixed Income Securities	—	151,303,822	220,804,409	372,108,231
Domestic Equities	—	252,310,663	368,208,191	620,518,854
International Equities	—	211,975,997	309,346,016	521,322,013
Securities Lending Collateral	—	27,786,979	40,550,774	68,337,753
Receivables - Net of Allowances				
Commission Credits Receivable	7,883	—	—	7,883
Employer Contributions	1,249,208	624,706	743,798	2,617,712
Employee Contributions	795,561	606,856	709,252	2,111,669
Accrued Interest and Dividends	106,459	—	—	106,459
Other Receivables	—	85	86	171
Prepaid Items	23,210	—	—	23,210
Capital Assets:				
Buildings, Improvements & Equipment, Net	2,274,409	896,440	896,440	4,067,289
<b>TOTAL ASSETS</b>	<b>910,568,533</b>	<b>845,744,553</b>	<b>1,233,467,444</b>	<b>2,989,780,530</b>
<b>LIABILITIES</b>				
Accounts Payable	—	50,011,513	85,847,494	135,859,007
Accrued Expenses	2,286,739	664,528	916,347	3,867,614
Unearned Revenue - Commission Credits	7,883	—	—	7,883
<b>TOTAL LIABILITIES</b>	<b>2,294,622</b>	<b>50,676,041</b>	<b>86,763,841</b>	<b>139,734,504</b>
<b>NET POSITION:</b>				
Restricted for Pensions	<u>\$ 908,273,911</u>	<u>\$ 795,068,512</u>	<u>\$ 1,146,703,603</u>	<u>\$ 2,850,046,026</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Pension Trust Funds**  
**For the Period Ending February 28, 2023**

	City Employees Retirement Trust	El Paso Firemen and Policemen's Pension Fund (As of December 31, 2021)		Total
		Firemen Division	Policemen Division	
<b>ADDITIONS:</b>				
Contributions:				
Employer	\$ 26,096,411	\$ 14,408,451	\$ 18,669,077	\$ 59,173,939
Employee	16,665,780	13,157,299	17,006,742	46,829,821
Total Contributions	<u>42,762,191</u>	<u>27,565,750</u>	<u>35,675,819</u>	<u>106,003,760</u>
Investment Income:				
Net Increase (Decrease) in Fair Value	(89,489,954)	103,928,461	152,015,549	166,454,056
Interest	793,010	3,199,222	4,677,011	8,669,243
Dividends	3,597,637	6,510,297	9,521,673	19,629,607
Securities Lending Loss	—	114,976	161,281	276,257
Investment Adviser Fees	(2,480,568)	(2,427,976)	(3,413,236)	(8,321,780)
Net Investment Income (Loss)	<u>(87,579,875)</u>	<u>111,324,980</u>	<u>162,962,278</u>	<u>186,707,383</u>
Total Additions	<u>(44,817,684)</u>	<u>138,890,730</u>	<u>198,638,097</u>	<u>292,711,143</u>
<b>DEDUCTIONS</b>				
Benefits Paid to Participants	78,218,080	42,768,663	62,592,692	183,579,435
Refunds of Contributions	5,441,578	2,610,046	5,289,306	13,340,930
Administrative Expenses	1,932,893	891,464	867,786	3,692,143
Depreciation and Amortization Expense	—	83,311	83,311	166,622
Total Deductions	<u>85,592,551</u>	<u>46,353,484</u>	<u>68,833,095</u>	<u>200,779,130</u>
Net Change in Fiduciary Net Position	(130,410,235)	92,537,246	129,805,002	91,932,013
Net Position - Beginning of the Year	<u>1,038,684,146</u>	<u>702,531,266</u>	<u>1,016,898,601</u>	<u>2,758,114,013</u>
Net Position - End of the Year	<u>\$ 908,273,911</u>	<u>\$ 795,068,512</u>	<u>\$1,146,703,603</u>	<u>\$2,850,046,026</u>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**February 28, 2023**

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
<b>ASSETS</b>			
Pooled Cash and Investments	\$ 72,470,057	\$ (359,889)	\$ 72,110,168
Receivables:			
Due from Other Government Agencies	3,608,344	—	3,608,344
Lease Right of Use, Net	—	379,694	379,694
Construction in Progress	141,184	—	141,184
<b>TOTAL ASSETS</b>	<b>76,219,585</b>	<b>19,805</b>	<b>76,239,390</b>
<b>LIABILITIES</b>			
Accounts Payable	279,817	1,777	281,594
Accrued Expenses	395,598	93,248	488,846
Lease Liability	—	382,014	382,014
Accrued Interest on Long-term Liabilities	507,567	—	507,567
Unearned Revenue	15,181,246	14,932	15,196,178
Bonds and Notes Payable	146,101,034	—	146,101,034
<b>TOTAL LIABILITIES</b>	<b>162,465,262</b>	<b>491,971</b>	<b>162,957,233</b>
<b>DEFERRED INFLOW OF RESOURCES - OTHER</b>	<b>3,529,049</b>	<b>—</b>	<b>3,529,049</b>
<b>NET POSITION (DEFICIT)</b>	<b>\$ (89,774,726)</b>	<b>\$ (472,166)</b>	<b>\$ (90,246,892)</b>

**CITY OF EL PASO, TEXAS**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Period Ending February 28, 2023**

	Camino Real Regional Mobility Authority (CRRMA)	El Paso Metropolitan Planning Organization (MPO)	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ADDITIONS:</b>			
Program Income	\$ 3,429,364	\$ —	\$ 3,429,364
Federal Grant Proceeds	—	462,941	462,941
State Grant Proceeds	291,953	128,052	420,005
Bike Share Revenues	20,965	—	20,965
Local Governments	18,512,363	2,718	18,515,081
Investment Earnings	548,266	—	548,266
Total Additions	<u>22,802,911</u>	<u>593,711</u>	<u>23,396,622</u>
<b>DEDUCTIONS:</b>			
Salaries and Benefits	195,480	478,602	674,082
Professional Services	208,274	15,318	223,592
Contract Services	—	461,240	461,240
Supplies and Other	4,556	7,188	11,744
Administrative Cost	123,927	168,560	292,487
Interest on Long-term Debt	1,644,770	—	1,644,770
Intergovernmental Transfer of Capital Assets	2,369,191	—	2,369,191
Grants - Subrecipients	—	16,689	16,689
Total Deductions	<u>4,546,198</u>	<u>1,147,597</u>	<u>5,693,795</u>
Net Change in Fiduciary Net Position	18,256,713	(553,886)	17,702,827
Net Position (Deficit) - Beginning of the Year	<u>(108,031,439)</u>	<u>81,720</u>	<u>(107,949,719)</u>
Net Position (Deficit) - End of the Year	<u>\$ (89,774,726)</u>	<u>\$ (472,166)</u>	<u>\$ (90,246,892)</u>

**BUDGETARY SCHEDULES  
ENTERPRISE FUNDS  
OPERATIONS**



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**El Paso International Airport**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 40,613,220	\$ 40,613,220	\$ 21,845,178	\$ (18,768,042)	53.79 %
Charges of Fares and Fees	544,790	544,790	263,140	(281,650)	48.30 %
General Revenues	1,843,800	1,843,800	516,971	(1,326,829)	28.04 %
<b>Total Revenues</b>	<b>43,001,810</b>	<b>43,001,810</b>	<b>22,625,289</b>	<b>(20,376,521)</b>	<b>52.61 %</b>
<b>EXPENSES:</b>					
Personnel Services	20,024,368	20,024,368	9,374,734	10,649,634	46.82 %
Contractual Services	90,500	90,500	35,150	55,350	38.84 %
Professional Services	827,100	827,100	194,652	632,448	23.53 %
Outside Contracts	8,226,010	8,226,010	2,526,573	5,699,437	30.71 %
Fuel and Lubricants	458,345	458,345	115,440	342,905	25.19 %
Materials and Supplies	1,293,925	1,293,925	691,686	602,239	53.46 %
Communications	206,950	206,950	45,046	161,904	21.77 %
Utilities	2,354,500	2,354,500	1,179,512	1,174,988	50.10 %
Travel	252,425	252,425	126,696	125,729	50.19 %
Benefits Provided	500	500	290	210	58.00 %
Maintenance and Repairs	878,000	878,000	337,404	540,596	38.43 %
Other Operating Expenses	3,045,331	3,045,331	1,180,570	1,864,761	38.77 %
<b>Total Expenses</b>	<b>37,657,954</b>	<b>37,657,954</b>	<b>15,807,753</b>	<b>21,850,201</b>	<b>41.98 %</b>
 Operating Income	 5,343,856	 5,343,856	 6,817,536	 1,473,680	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	—	—	980,700	980,700	— %
Transfers Out	(3,008,600)	(3,008,600)	(2,907,526)	101,074	96.64 %
Intrafund Transfers	(2,385,256)	(2,385,256)	—	2,385,256	— %
Investment Earnings	50,000	50,000	2,192,881	2,142,881	4,385.76 %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(5,343,856)</b>	<b>(5,343,856)</b>	<b>266,055</b>	<b>5,609,911</b>	<b>— %</b>
 Change in Net Position	 —	 —	 7,083,591	 7,083,591	
 Net Position - Beginning	 —	 —	 245,710,975	 —	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 252,794,566</b>	<b>\$ 7,083,591</b>	



**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Mass Transit**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 141,000	\$ 141,000	\$ 68,280	\$ (72,720)	48.43 %
Charges of Fares and Fees	5,600,000	5,600,000	2,870,186	(2,729,814)	51.25 %
General Revenues	490,000	490,000	327,799	(162,201)	66.90 %
<b>Total Revenues</b>	<b>6,231,000</b>	<b>6,231,000</b>	<b>3,266,265</b>	<b>(2,964,735)</b>	<b>52.42 %</b>
<b>EXPENSES:</b>					
Personnel Services	4,343,386	4,343,386	1,720,756	2,622,630	39.62 %
Professional Services	797,000	797,000	155,697	641,303	19.54 %
Outside Contracts	4,277,500	7,234,373	3,310,507	3,923,866	45.76 %
Contractual Services	15,000	30,000	19,278	10,722	64.26 %
Fuel and Lubricants	1,690,000	1,690,000	813,711	876,289	48.15 %
Materials and Supplies	1,078,700	1,101,205	125,219	975,986	11.37 %
Communications	129,000	139,000	39,843	99,157	28.66 %
Utilities	1,726,000	1,726,000	801,399	924,601	46.43 %
Travel	117,500	117,500	20,728	96,772	17.64 %
Benefits Provided	55,000	55,000	18,104	36,896	32.92 %
Maintenance and Repairs	400,000	400,000	—	400,000	— %
Other Operating Expenses	15,695,542	12,028,433	2,598,312	9,430,121	21.60 %
<b>Total Expenses</b>	<b>30,324,628</b>	<b>29,661,897</b>	<b>9,623,554</b>	<b>20,038,343</b>	<b>32.44 %</b>
Operating Loss	(24,093,628)	(23,430,897)	(6,357,289)	17,073,609	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Sales Tax	54,720,000	54,720,000	32,670,989	(22,049,011)	59.71 %
Investment Earnings	—	—	2,824,727	2,824,727	— %
Interest Expense	(1,591,705.53)	(1,591,705.53)	(795,853)	795,853	50.00 %
Capital Outlay	—	(662,731)	—	662,731	— %
Current Portion - Bonds	(1,840,000)	(1,840,000)	—	1,840,000	— %
Intrafund Transfers	(24,929,666)	(24,929,666)	—	24,929,666	— %
Transfers Out	(2,265,000)	(2,265,000)	—	2,265,000	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>24,093,628</b>	<b>23,430,897</b>	<b>34,699,863</b>	<b>11,268,966</b>	<b>148.09 %</b>
Change in Net Position	—	—	28,342,574	28,342,575	
Net Position - Beginning	—	—	241,465,917	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 269,808,491</b>	<b>\$ 28,342,575</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Environmental Services**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Rentals and Fees	\$ 67,661,000	\$ 67,661,000	\$ 28,451,432	\$ (39,209,568)	42.05 %
Sales to Departments	75,455	75,455	21,487	(53,968)	28.48 %
General Revenues	112,500	112,500	149,893	37,393	133.24 %
<b>Total Revenues</b>	<b>67,848,955</b>	<b>67,848,955</b>	<b>28,622,812</b>	<b>(39,226,143)</b>	<b>42.19 %</b>
<b>EXPENSES:</b>					
Personnel Services	19,921,381	19,921,381	8,702,631	11,218,750	43.68 %
Professional Services	360,750	335,750	15,480	320,270	4.61 %
Outside Contracts	2,738,000	2,836,000	635,602	2,200,398	22.41 %
Fuel and Lubricants	3,690,500	3,690,500	1,832,167	1,858,333	49.65 %
Materials and Supplies	7,646,950	7,592,550	2,778,702	4,813,848	36.60 %
Communications	339,400	322,900	103,268	219,632	31.98 %
Utilities	105,500	105,500	34,973	70,527	33.15 %
Travel	99,000	103,000	13,443	89,557	13.05 %
Maintenance and Repairs	383,500	391,600	40,654	350,946	10.38 %
Other Operating Expenses	5,115,164	5,090,964	2,090,285	3,000,679	41.06 %
Landfill and Transfer Station	1,000,000	1,000,000	—	1,000,000	— %
<b>Total Expenses</b>	<b>41,400,145</b>	<b>41,390,145</b>	<b>16,247,205</b>	<b>25,142,940</b>	<b>39.25 %</b>
 Operating Income	 26,448,810	 26,458,810	 12,375,607	 (14,083,203)	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	2,144,409	2,144,409	1,072,206	(1,072,203)	50.00 %
Transfers Out	(33,161,283)	(33,171,283)	(9,069,143)	24,102,140	27.34 %
Investment Earnings	175,000	175,000	2,245,543	2,070,543	1,283.17 %
Interest Expense	(342,425)	(342,425)	(168,179)	174,246	49.11 %
Current Portion - Bonds	(1,619,001)	(1,619,001)	—	1,619,001	— %
Intrafund Transfers	6,354,490	6,354,490	—	(6,354,490)	— %
Capital Contributions	—	—	7,218	7,218	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(26,448,810)</b>	<b>(26,458,810)</b>	<b>(5,912,355)</b>	<b>20,546,455</b>	<b>22.35 %</b>
 Change in Net Position	 —	 —	 6,463,252	 6,463,252	
 Net Position - Beginning	 —	 —	 84,722,588	 —	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 91,185,840</b>	<b>\$ 6,463,252</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**International Bridges**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Charges of Tolls	\$ 18,832,998	\$ 18,832,998	\$ 10,998,253	\$ (7,834,745)	58.40 %
General Revenues	593,068	593,068	495,646	(97,422)	83.57 %
Charges of Rentals and Fees	—	—	6,195	6,195	— %
Total Revenues	<u>19,426,066</u>	<u>19,426,066</u>	<u>11,500,094</u>	<u>(7,925,972)</u>	<u>59.20 %</u>
<b>EXPENSES:</b>					
Personnel Services	3,339,885	3,339,885	1,662,553	1,677,332	49.78 %
Professional Services	142,705	148,258	13,520	134,738	9.12 %
Outside Contracts	1,628,414	1,617,647	510,255	1,107,392	31.54 %
Fuel and Lubricants	17,700	17,700	5,732	11,968	32.38 %
Materials and Supplies	172,135	171,275	54,087	117,188	31.58 %
Communications	20,600	15,539	2,552	12,987	16.42 %
Utilities	98,000	98,000	49,142	48,858	50.14 %
Travel	31,758	31,758	1,988	29,770	6.26 %
Maintenance and Repairs	203,050	193,759	50,192	143,567	25.90 %
Other Operating Expenses	552,971	552,971	261,252	291,719	47.25 %
Total Expenses	<u>6,207,218</u>	<u>6,186,793</u>	<u>2,611,273</u>	<u>3,575,519</u>	<u>42.21 %</u>
Operating Income	13,218,848	13,239,273	8,888,821	(4,350,453)	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers Out	(12,623,598)	(12,623,598)	(8,074,145)	(4,549,453)	63.96 %
Investment Earnings	—	—	655	(655)	— %
Interest Expense	(25,250)	(25,250)	(12,625)	(12,625)	50.00 %
Capital Outlay	(65,000)	(85,425)	—	(85,425)	— %
Current Portion - Bonds	(505,000)	(505,000)	—	(505,000)	— %
Total Nonoperating Revenues (Expenses)	<u>(13,218,848)</u>	<u>(13,239,273)</u>	<u>(8,086,115)</u>	<u>(5,153,158)</u>	<u>61.08 %</u>
Change in Net Position	—	—	802,706	802,705	
Net Position - Beginning	—	—	10,645,828	—	
Net Position - Ending	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11,448,534</u>	<u>\$ 802,705</u>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Tax Office**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
General Revenues	\$ —	\$ —	\$ 1,554	\$ 1,554	— %
Intergovernmental Revenues	1,808,297	1,808,297	1,587,031	(221,266)	87.76 %
Penalties and Interest - Delinquent Taxes	516,000	516,000	271,620	(244,380)	52.64 %
<b>Total Revenues</b>	<b>2,324,297</b>	<b>2,324,297</b>	<b>1,860,205</b>	<b>(464,092)</b>	<b>80.03 %</b>
<b>EXPENSES:</b>					
Personnel Services	1,390,520	1,390,520	624,419	766,101	44.91 %
Professional Services	469	469	229	240	48.83 %
Outside Contracts	357,500	357,500	45,118	312,382	12.62 %
Fuel and Lubricants	100	100	59	41	59.00 %
Materials and Supplies	22,532	22,282	13,955	8,327	62.63 %
Communications	111,779	111,779	110,249	1,530	98.63 %
Travel	8,000	8,000	2,014	5,986	25.18 %
Other Operating Expenses	433,397	433,647	238,348	195,299	54.96 %
<b>Total Expenses</b>	<b>2,324,297</b>	<b>2,324,297</b>	<b>1,034,391</b>	<b>1,289,906</b>	<b>44.50 %</b>
Operating Income	—	—	825,814	825,814	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Budget Only	—	227,000	—	(227,000)	— %
Transfers Out	—	(227,000)	(227,000)	—	100.00 %
Investment Earnings	—	—	69,290	69,290	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>—</b>	<b>—</b>	<b>(157,710)</b>	<b>(157,710)</b>	<b>— %</b>
Change in Net Position	—	—	668,104	668,104	
Net Position - Beginning	—	—	1,547,558	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2,215,662</b>	<b>\$ 668,104</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Supply and Support**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Sales to Departments	\$ 17,206,610	\$ 17,206,610	\$ 9,162,466	\$ (8,044,144)	53.25 %
General Revenues	7,000	7,000	1,711	(5,289)	24.44 %
<b>Total Revenues</b>	<b>17,213,610</b>	<b>17,213,610</b>	<b>9,164,177</b>	<b>(8,049,433)</b>	<b>53.24 %</b>
<b>EXPENSES:</b>					
Personnel Services	5,786,796	5,786,796	2,286,358	3,500,438	39.51 %
Outside Contracts	227,873	227,873	103,846	124,027	45.57 %
Fuel and Lubricants	5,069,000	5,069,000	3,612,040	1,456,960	71.26 %
Materials and Supplies	4,008,720	4,008,720	1,702,759	2,305,961	42.48 %
Communications	3,000	3,000	93	2,907	3.10 %
Utilities	32,500	32,500	13,622	18,878	41.91 %
Travel	6,500	6,500	2,974	3,526	45.75 %
Benefits Provided	2,500	2,500	225	2,275	9.00 %
Maintenance and Repairs	1,825,720	1,825,720	920,527	905,193	50.42 %
Other Operating Expenses	51,000	51,000	13,369	37,631	26.21 %
<b>Total Expenses</b>	<b>17,013,610</b>	<b>17,013,610</b>	<b>8,655,813</b>	<b>8,357,796</b>	<b>50.88 %</b>
Operating Income	200,000	200,000	508,364	308,364	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	—	—	107,132	107,132	— %
Capital Outlay	(200,000)	(200,000)	—	200,000	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>107,132</b>	<b>307,132</b>	<b>53.57 %</b>
Change in Net Position	—	—	615,496	615,496	
Net Position (Deficit) - Beginning	—	—	(3,703,153)	—	
<b>Net Position (Deficit) - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (3,087,657)</b>	<b>\$ 615,496</b>	

**CITY OF EL PASO, TEXAS**  
**Schedule of Revenues, Expenses and Changes**  
**in Fund Balance – Operating Fund - Budget and Actual**  
**Self Insurance**  
**For the Period Ending February 28, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<b>REVENUES:</b>					
Premium Contributions	\$ 70,892,156	\$ 70,892,156	\$ 34,881,757	\$ (36,010,399)	49.20 %
General Revenues	—	—	477,304	477,304	— %
<b>Total Revenues</b>	<b>70,892,156</b>	<b>70,892,156</b>	<b>35,359,061</b>	<b>(35,533,095)</b>	<b>49.88 %</b>
<b>EXPENSES:</b>					
Personnel Services	2,846,922	2,846,922	1,211,052	1,635,870	42.54 %
Professional Services	1,052,925	1,052,925	485,077	567,848	46.07 %
Outside Contracts	1,961,910	1,961,910	805,182	1,156,728	41.04 %
Materials and Supplies	32,950	32,950	9,457	23,493	28.70 %
Communications	25	25	—	25	— %
Benefits Provided	65,805,490	65,805,490	33,294,482	32,511,008	50.60 %
Other Operating Expenses	17,050	17,050	3,401	13,649	19.95 %
<b>Total Expenses</b>	<b>71,717,272</b>	<b>71,717,272</b>	<b>35,808,651</b>	<b>35,908,621</b>	<b>49.93 %</b>
Operating Income (Loss)	(825,116)	(825,116)	(449,590)	375,526	
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Transfers In	250,000	250,000	100,776	(149,224)	40.31 %
Investment Earnings	—	—	1,484,786	1,484,786	— %
Intrafund Transfers	575,116	575,116	—	(575,116)	— %
<b>Total Nonoperating Revenues (Expenses)</b>	<b>825,116</b>	<b>825,116</b>	<b>1,585,562</b>	<b>760,446</b>	<b>192.16 %</b>
Change in Net Position	—	—	1,135,972	1,135,972	
Net Position - Beginning	—	—	18,076,957	—	
<b>Net Position - Ending</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 19,212,929</b>	<b>\$ 1,135,972</b>	

**CAPITAL IMPROVEMENT PROGRAM (CIP)  
BUDGET TRANSFER REPORT  
SECOND QUARTER FY 2023**

Date Completed	BT Number	Justification	Fund	Project	Amount	Funding Source
12/30/22	2023-0158	Set up budget for Traffic Management Center project PH1-3 Upgrade - Initiate Project	4950 4741	PCP23TRAN01	136,344.00 2,135,126.65 2,271,470.65 11,856.00 185,663.19 3,490.00 <b>(201,009.19)</b>	CAPITAL PROJECTS - TXDOT CO 2017 ISSUE
12/28/22	2023-0163	Reclassify the account for out side services LoyaWilke Architects.	4930	PCPTXDOTRFND	<b>(30,725.00)</b> 30,725.00	Capital Projects - Internal
12/28/22	2023-0204	Transfer appropriation from Animal Medical House in to Animal Service Housing and Shelter same property and same Fund 4746	4746	PCP20ANMLHOUSIN PCP20ANMLSHELTE PCP20ANMLMEDICA	473,752.18 146,137.50 2,922.76 16,995.25 13,639.50 401,268.06 189,600.22 20,784.00 4,444.44 41,56.00 10,392.00 <b>(66,788.66)</b> 236,228.75 <b>(1,490,944.00)</b>	2020 CAPITAL FUNDING PLAN
01/12/23	2023-0201	Transfer project savings from PCPBALANCE for the payment on the ROW for Montana Widerning PH1 PCP19TRAN01 last contribution payment	4510 4710 4530	PCP19TRAN01 PCPBALANCE	34,390.56 12,802.48 701,118.81 <b>(34,390.56)</b> <b>(12,802.56)</b> <b>(701,118.81)</b>	CO 2010 ISSUE CO 2009 ISSUE CO 2011 ISSUE
01/09/23	2023-0209	Double appropriation was set up for PCP19QOLFII (Art Museum HVAC) for \$180K approved by CC on 08-11-20 Attached is the backup BT2020-0710	4800	PCP19QOLFII	<b>(180,00.00)</b> <b>(180,00.00)</b>	2012 QUALITY OF LIFE
01/24/23	2023-0212	Reclassify the travel expense to another division within CID and transfer project savings from PCP19ST012 McCune Recon and PFLESVC010 in to PCPBALANCE	1000 4740 4930	PSP19ST012 PCPBALANCE PFLESVC010	<b>(3,000.00)</b> 3,000.00 <b>(15,039.90)</b> 15,039.90 <b>(7,413.67)</b> 7,413.67	General Fund 2013 STREET INFRASTRUCTURE Capital Projects - Internal

Date Completed	BT Number	Justification	Fund	Project	Amount	Funding Source
01/24/23	2023-0224	Correct BT posted to the wrong fund and transfer project savings from PCP17ST023 - PCP17ST026 in to PCPBALANCE	4745 4743 4741	PCP18ST010 PCP17ST023 PCPBALANCE PCP17ST026	133.98 (133.98) 66,858.25 684,630.00 315.00 (1,500.00) (744,139.03) (32,000.00) 25,835.78 (2,186.34) 2,186.34	2019 CAPITAL PLAN CO ISSUE FY18 CO 2017 ISSUE
12/28/22	2023-0225	Transfer project saving from PCP09IT0010 in to PCPBALANCE	4710	PCP09IT0010 PCPBALANCE	(159,682.30) 159,682.30	CO 2009 ISSUE
01/24/23	2023-0228	Transfer project saving from PCP17ST030 PCP20ST011 PIF16PRK02 PIF20MF010 PIF20MF010 in to PCPBALANCE	4741 4740 4930 4510 4530	PCP17ST030 PCPBALANCE PCP20ST011 PIF16PRK02 PIF20MF010	(500.95) 500.95 (9,456.86) 9,456.86 (1,150.00) (13,865.95) 4,319.26 10,696.69 (7,110.34) (429.65) 7,539.99 (9,314.28) 9,314.28	CO 2017 ISSUE 2013 STREET INFRASTRUCTURE Capital Projects - Internal CO 2010 ISSUE CO 2011 ISSUE
01/17/23	2023-0229	Set up missing appropriation for Public Safety Bond Fund 4820 based on Resolution	4820	PCP20PDHEADQUAR PCP20FDTRAINING	800.00 21,850.00 800.00 21,850.00	Public Safety Bond
01/25/23	2023-0232	Transfer appropriation from PCPBALANCE in to Bartlett Park and project savings from Paseo de las Luces project.	4800 4930	PCPBALANCE PCP13PRKA03 PSUNCTLIGHTS01	(0.11) 0.11 (60,325.72) (5,330.00) 65,655.72	2012 QUALITY OF LIFE Capital Projects - Internal



Date Completed	BT Number	Justification	Fund	Project	Amount	Funding Source
03/24/23	2023-0239	Transfer appropriation from Chihuahuan Desert Exhibit and Carousel Side Dev in to PCPBALANCE	4800	PCP13ZOOA05 PCPBALANCE PCP13ZOOA03	787.00 (16,385.58) 936.00 10,117.00 (7,863.46) (3,00.00) 15,491.82 (675.00) (1,980.00) (462.02) (20,133.12) (10,117.00) 33,284.36 245.16 946.94 115,008.80 18,050.00 (7,808.12) 11,325.00 (97,664.30) (50,000.00) 150.00 9,726.52	2012 QUALITY OF LIFE
01/25/23	2023-0242	Transfer project savings Eastside Senior Center Rehab PCP13PRKD01 and R Burges Library PCP13LIAB12 in to PCPBALANCE	4800	PCP13PRKD01 PCPBALANCE PCP13LIAB12	(1,632.00) (36,558.44) (281.60) 38,472.04 (5,200.00) (1,072.06) (5,200.00) (5,820.00) 17,292.06	2012 QUALITY OF LIFE
12/28/22	2023-0244	Set up appropriation for PSB Water Dept for the Community Rating System project National Flood Insurance Program.	4970	P23EPWNFIPCRS	226,091.00 226,091.00	Other Outside Sources
01/25/23	2023-0246	Transfer project savings from PCPBALANCE in to Salvador Rivas Parking Lot to complete project.	4800	PCPBALANCE PCP13PRKA27A	(8,729.58) (140,000.00) 1,011.97 8,730.00 (20,315.00) 205,802.61 (46,500.00)	2012 QUALITY OF LIFE
02/07/23	2023-0250	Reclassify budget to proper account for software licenses Eastside Sports Complex project and correct budget for PCP20PLANSDOC.	4744 4746	PCP18PRK03 PCP20PLANDOCs	(3,000.00) 3,000.00 (160,000.00) 160,000.00	EASTSIDE SPORTS COMPLEX PH 2 2020 CAPITAL FUNDING PLAN

Date Completed	BT Number	Justification	Fund	Project	Amount	Funding Source
01/25/23	2023-0265	Transfer project savings from PCP13ZOOA07 Penguin in to PCP13ZOOD04 S America Pavillion Restrooms and from Eastside Senior Cntr Rehab PCP13PRKD01	4800	PCP13ZOOA07 PCP13ZOOD04	(9,937.00) (21,551.25) 31,488.25	2012 QUALITY OF LIFE
01/12/23	2023-0269	Transfer project savings from Oregon St Mesa RTS West Library in to PCPBALANCE.	4743 4710	PCP18ST015 PCPBALANCE PCP11MT030 PCP13LIBA13	(3,000.00) (13,200.00) (35,955.00) (72,000.00) (27,366.46) (72,00.00) (675,587.26) (471,529.70) 1,370,638.42 (8,175.34) (292.96) 8,468.30	CO ISSUE FY18 CO 2009 ISSUE
01/06/23	2023-0275	Transfer budget from E L Williams and Playa Drain in to Marion Manor Park within same NIP program and district.	4800	PCP23NIPD7C PCP23NIPD7B PCP23NIPD7A	(14,115.00) (1,331.80) (669.14) (116,153.90) (4,446.90) 69,430.60 67,286.14	2012 QUALITY OF LIFE
01/24/23	2023-0276	Increase EP Water contribution for Rojas Widening project PCP20TRAN05 based on the agreement.	4970	PCP20TRAN05	762,049.50 762,049.50	Other Outside Sources
02/09/23	2023-0280	Transfer appropriation from PCPBALANCE into PDN Trail Magoffin Shared Use Path	4690 4530 4740	PCPTXDOTROW PCP22TRAN06	(5,085.94) (21,898.06) 26,684.00	CO 2006 ISSUE CO 2011 ISSUE 2013 STREET INFRASTRUCTURE
02/07/23	2023-0298	Transfer from PCPBALANCE Fund 4741 in to PCP17ST022 Rio Norte Dr to complete project.	4741	PCPBALANCE PCP17ST011	(2,835.56) (2,622.00) (1,700.85) 270.00 6,888.41	CO 2017 ISSUE
01/19/23	2023-0302	Transfer appropriation to complete project PCP13CULT01 MACC from PCPBALANCE project savings.	4710 4530	PCPBALANCE PCP13CULT01	(8,468.30) (159,682.30) (9,713.13) 168,150.60 9,713.13	CO 2009 ISSUE CO 2011 ISSUE
02/01/23	2023-0306	Transfer appropriation from PCPBALANCE Fund 4743 to PCP20TRAN05 Rojas Widening to complete project.	4743	PCPBALANCE PCP20TRAN05	(1,370,638.42) 85,000.00 1,285,638.42	CO ISSUE FY18

Date Completed	BT Number	Justification	Fund	Project	Amount	Funding Source
02/23/23	2023-0315	Transfer appropriation from PCPBALANCE in to PCP13PRKC06 Training and Instructional Pool Viscount	4800	PCPBALANCE PCP13PRKC06	(732169.98) 289,619.74 337,108.28 31,662.33 31,176.00 2,922.75 15,588.00 12,401.88 11,691.00	2012 QUALITY OF LIFE
02/21/23	2023-0319	Transfer appropriation from PCPTXDOTRFN in to PCP23TRAN02 PDN Trail along the Zoo	4930	PCPTXDOTRFND PCP23TRAN02	(5,854.00) 4,854.00 1,000.00	Capital Projects - Internal
02/21/23	2023-0321	Reclassify account to purchase licenses for software for the MACC project	4710	PCP13CULT01	(29,771.41) 29,771.41	CO 2009 ISSUE
02/23/23	2023-0324	Transfer project savings from PCP10TRAN110 Zaragoza POE Winn Rd in to PCPBALANCE	4745 4741	PCP10TRAN110 PCPBALANCE	(-5,702.88) (5,702.88) (721,025.00) (30,800.00) (2,525.00) (46,200.00) (154,000.00) (33,312.18) (200,200.00) 1,188,062.18	2019 CAPITAL PLAN CO 2017 ISSUE
02/13/23	2023-0326	Transfer project savings from PCPBALANCE in to the NONISSUANCE project - part of the \$15 million in Fund 4740	4740	PCPBALANCE PCPNONISSUANCE	(48,309.81) (3,194,314.35) 3,242,624.16	2013 STREET INFRASTRUCTURE
02/13/23	2023-0328	Transfer project savings from PCPBALANCE in to the NONISSUANCE project - part of the \$15 million - BT 2	4740	PCPBALANCE PCPNONISSUANCE	(203,719.08) 203,719.08	2013 STREET INFRASTRUCTURE
02/10/23	2023-0330	Transfer from PCPBALANCE to cover complete projects with negative amounts Parks and Streets projects Fund 4741	4741	PCPBALANCE PCP17PRK02 PCP17ST022 PCP17ST025 PCP17ST027 PCP17ST029	(1,431.01) 0.01 270.00 387.00 387.00 387.00	CO 2017 ISSUE

Date Completed	BT Number	Justification	Fund	Project	Amount	Funding Source
02/14/23	2023-0333	Transfer in to PCPBALANCE from projects completed and no activity in Fund 4741	4741	PCP17ST039 PCP17ST038 PCPTXDOTROW PCP17VEH1 PCP17VEH2 PCP17VEH3 PCPBALANCE	(287.60) (300.64) 28,051.58 (52,930.02) 22,033.37 (1,200.00) (18,983.60) 54,5110.00 (58,585.00) (8,787.40) 36,478.31	CO 2017 ISSUE
02/20/23	2023-0357	Transfer appropriation from PCPBALANCE to complete Gene Torres PCP13ST006Y7 and balancing accounts to close project	4530	PCP13ST006Y7 PCPBALANCE PCP13ST006Y7	33,109.20 (33,109.20) 5,407.50 (5,407.50)	CO 2011 ISSUE
02/22/23	2023-0365	Transfer project savings from Montana Sidewalk Improvements PCP13ST003Y3G in to PCPBALANCE.	4510	PCP10TRAN90 PCPBALANCE	(173,796.84) 173,796.84	CO 2010 ISSUE
02/27/23	2023-0367	Set up budget for the Community Progress Bond GO s Fund \$272,480,000	4825	PCP23STMSTRART PCP23STMSTRRES PCP23STMSTRCON PCP23STMSTRSAFE PCP23PRKALLABL PCP23PRKSHADES PCP23PRKMASTRNIP PCP23CLIMATEPLN PUBARTCAP15 PUBARTGO2285 BONISSUE PUNALLOCATEDO	135,000,000.00 35,000,000.00 52,000,000.00 15,000,000.00 10,000,000.00 5,000,000.00 5,000,000.00 5,000,000.00 711,000.00 60,000.00 15,000.00 4,029,000.00 340,000.00 85,000.00 4,740,000.00 400,000.00 100,000.00 246,480,000.00 20,800,000.00 5,200,000.00	Community Progress Bond